

REVENUES / EXPENSES

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NCAA® REVENUES AND
EXPENSES OF
DIVISION I
INTERCOLLEGIATE
ATHLETICS PROGRAMS
REPORT





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PREFACE AND ACKNOWLEDGMENTS

This report represents the 2009 edition of Revenues and Expenses of NCAA Division I Intercollegiate Athletics Programs. Although editions prior to 1989 were conducted, independently of the NCAA, by Professor Mitch Raiborn of Bradley University, editions subsequent to that date have been joint efforts of the NCAA research staff and me. This edition includes data for the fiscal years 2004 through 2008.

Both the format and content of the study continue to evolve. The 2009 reporting consists of three separate reports – one each for NCAA Divisions I, II and III member institutions, the latter two to be released later this year. The feedback we have received from readers of previous editions indicate that the operating environment and financial aspects in each division are sufficiently different to warrant separate reports. The format for the 2008 and 2009 editions is significantly different from that of previous editions, and the reader is encouraged to read the Introduction for explanation of these changes. Most data reported for fiscal years prior to 2004 are not comparable to those of subsequent years.

We believe this report provides valuable insight into the financial state of affairs in intercollegiate athletics and the changing environment in which college and university athletics programs operate. Interest in prior reports has been outstanding, and we expect the same to be true for this edition. As always, reader comments, inquiries, and/or suggestions are welcome and appreciated, as we anticipate commencing work on the next edition soon.

It is also relevant to note that in the Spring of 2004 the NACUBO/NCAA Task Force completed a year-long project aimed at improving the consistency of reporting and the quality of financial data related to inter-collegiate athletes. This project resulted in numerous changes in our survey instrument, which were implemented with the Fall 2004 data collection.

I express my sincere appreciation to Jim Isch, Senior Vice President, and Todd Petr, Managing Director of Research for the NCAA, for providing me the opportunity to conduct this study and the freedom to carry it out as I saw fit. Their enthusiastic support is not only sincerely appreciated but is vital to the continuation of this project. Very special thanks go to Roberto Vicente, Associate Director of Research, and to my fellow consultant and colleague Maria DeJulio and Karen Cooper, Nicole Bracken, and Genny Hester of the NCAA Research Department. Their energetic support and assistance, as well as warm collegiality made completion of this year's report possible and enjoyable. We also thank the representatives of the NCAA member institutions who responded to the survey at a time when demands upon athletics administrators for information are sometimes overwhelming. Confidentiality was assured and will be honored. Thanks to the administration of Transylvania University for encouraging me to continue this research.

Thanks also to Jill, my wife, friend and willing assistant, for her patience, understanding, and support.

We hope readers will find the report interesting and useful. Please direct comments or questions either to the NCAA Research Department or the address below.

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Table of Contents

| | | | |
|--|-----------|---|-----------|
| Executive Summary..... | <u>7</u> | 3.7 through 3.13 Revenue and Expense Details..... | <u>30</u> |
| Introduction..... | <u>9</u> | 3.7 Sources of Revenues | <u>30</u> |
| Background and Changes..... | <u>9</u> | 3.8 Sources of Revenues by Expense Quartile..... | <u>31</u> |
| Objectives | <u>10</u> | 3.9 Operating Expenses by Object of Expenditure | <u>32</u> |
| Survey Methods..... | <u>11</u> | 3.10 Operating Expenses by Quartile..... | <u>34</u> |
| Response Rates..... | <u>11</u> | 3.11 Generated Revenues and Expenses by Sport | <u>37</u> |
| Tables..... | <u>11</u> | 3.12 Salaries and Benefits by Sport | <u>38</u> |
| 1.1 Response Rates by Division..... | <u>11</u> | 3.13 Total Salaries and Benefits | <u>40</u> |
| 1.2 Percentage of Membership and Responses..... | <u>11</u> | 3.14 and 3.15 Revenue and Expense Distribution Percentages | <u>41</u> |
| Organization of the Report | <u>12</u> | 3.14 Revenue Distribution Percentages | <u>41</u> |
| Suggestions for the Reader | <u>12</u> | 3.15 Operating Expense Distribution Percentages | <u>42</u> |
| Findings and Observations..... | <u>13</u> | 3.16 through 3.35 Percentile Distributions..... | <u>44</u> |
| Football Bowl Subdivision..... | <u>13</u> | 3.16 Total Generated Revenues | <u>44</u> |
| Football Championship Subdivision..... | <u>14</u> | 3.17 Men's Generated Revenues | <u>44</u> |
| Division I without Football | <u>14</u> | 3.18 Women's Generated Revenues | <u>44</u> |
| Other Observations (Dashboard Indicators) | <u>15</u> | 3.19 Nongender Generated Revenues..... | <u>44</u> |
| 2.1 Highlights | <u>17</u> | 3.20 Football Generated Revenues | <u>44</u> |
| 2.2 Organization and Activity Data..... | <u>18</u> | 3.21 Men's Basketball Generated Revenues..... | <u>45</u> |
| 2.3 Net Operating Results..... | <u>19</u> | 3.22 Women's Basketball Generated Revenues..... | <u>45</u> |
| 2.4 Total Revenues – Summary | <u>19</u> | 3.23 Total Operating Expenses..... | <u>45</u> |
| 2.5 Generated Revenues – Summary | <u>20</u> | 3.24 Men's Operating Expenses..... | <u>45</u> |
| 2.6 Total Expenses – Summary..... | <u>20</u> | 3.25 Women's Operating Expenses | <u>45</u> |
| 2.7 Dashboard Indicators | <u>21</u> | 3.26 Nongender Operating Expenses | <u>46</u> |
| 3.1 through 3.29 – Division I-A..... | <u>22</u> | 3.27 Football Operating Expenses | <u>46</u> |
| 3.1 through 3.6 Division Summary Tables | <u>23</u> | 3.28 Men's Basketball Operating Expenses | <u>46</u> |
| 3.1 Summary of Revenues, Expenses, and Operating Results.. | <u>23</u> | 3.29 Women's Operating Expenses | <u>46</u> |
| 3.2 Base Cost Index..... | <u>24</u> | 3.30 Total Operating Results..... | <u>47</u> |
| 3.3 Percentage Change from Prior Year..... | <u>26</u> | 3.31 Men's Program Operating Results..... | <u>47</u> |
| 3.4 Trends in Program Revenues and Expenses..... | <u>27</u> | 3.32 Women's Program Operating Results..... | <u>47</u> |
| 3.5 Net Generated Revenues by Gender | <u>28</u> | 3.33 Football Operating Results | <u>48</u> |
| 3.6 Net Generated Revenues by Program | <u>29</u> | 3.34 Men's Basketball Operating Results | <u>48</u> |
| | | 3.35 Women's Basketball Operating Results | <u>49</u> |

Table of Contents

| | | |
|--|-----------|--|
| 4.1 through 4.35 – Football Championship Subdivision (I-AA) ... | <u>50</u> | |
| 4.1 through 4.6 Division Summary Tables | <u>51</u> | |
| 4.1 Summary of Revenues, Expenses, and Operating Results... <u>51</u> | | |
| 4.2 Base Cost Index..... <u>52</u> | | |
| 4.3 Percentage Change from Prior Year..... <u>54</u> | | |
| 4.4 Trends in Program Revenues and Expenses..... <u>55</u> | | |
| 4.5 Net Generated Revenues by Gender..... <u>56</u> | | |
| 4.6 Net Generated Revenues by Program <u>57</u> | | |
| 4.7 through 4.13 Revenue and Expense Details..... <u>58</u> | | |
| 4.7 Sources of Revenues <u>58</u> | | |
| 4.8 Sources of Revenues by Expense Quartile <u>59</u> | | |
| 4.9 Operating Expenses by Object of Expenditure <u>60</u> | | |
| 4.10 Operating Expenses by Quartile <u>63</u> | | |
| 4.11 Generated Revenues and Expenses by Sport <u>66</u> | | |
| 4.12 Salaries and Benefits by Sport..... <u>67</u> | | |
| 4.13 Total Salaries and Benefits <u>69</u> | | |
| 4.14 and 4.15 Revenue and Expense Distribution Percentages <u>70</u> | | |
| 4.14 Revenue Distribution Percentages <u>70</u> | | |
| 4.15 Operating Expense Distribution Percentages <u>71</u> | | |
| 4.16 through 4.35 Percentile Distributions..... <u>73</u> | | |
| 4.16 Total Generated Revenues <u>73</u> | | |
| 4.17 Men's Generated Revenues <u>73</u> | | |
| 4.18 Women's Generated Revenues <u>73</u> | | |
| 4.19 Nongender Generated Revenues..... <u>73</u> | | |
| 4.20 Football Generated Revenues <u>73</u> | | |
| 4.21 Men's Basketball Generated Revenues..... <u>74</u> | | |
| 4.22 Women's Basketball Generated Revenues..... <u>74</u> | | |
| 4.23 Total Operating Expenses..... <u>74</u> | | |
| 4.24 Men's Operating Expenses..... <u>74</u> | | |
| 4.25 Women's Operating Expenses..... <u>74</u> | | |
| 4.26 Nongender Operating Expenses <u>75</u> | | |
| 4.27 Football Operating Expenses <u>75</u> | | |
| 4.28 Men's Basketball Operating Expenses <u>75</u> | | |
| 4.29 Women's Operating Expenses..... <u>75</u> | | |
| 4.30 Total Operating Results..... <u>76</u> | | |
| 4.31 Men's Program Operating Results..... <u>76</u> | | |
| 4.32 Women's Program Operating Results..... <u>76</u> | | |
| 4.33 Football Operating Results <u>76</u> | | |
| 4.34 Men's Basketball Operating Results <u>77</u> | | |
| 4.35 Women's Basketball Operating Results <u>77</u> | | |
| 5.1 through 5.35 – Division I without Football (I-AAA) | <u>78</u> | |
| 5.1 through 5.6 Division Summary Tables | <u>79</u> | |
| 5.1 Summary of Revenues, Expenses, and Operating Results... <u>79</u> | | |
| 5.2 Base Cost Index..... <u>80</u> | | |
| 5.3 Percentage Change from Prior Year..... <u>82</u> | | |
| 5.4 Trends in Program Revenues and Expenses..... <u>83</u> | | |
| 5.5 Net Generated Revenues by Gender..... <u>84</u> | | |
| 5.6 Net Generated Revenues by Program <u>85</u> | | |
| 5.7 through 5.13 Revenue and Expense Details..... <u>86</u> | | |
| 5.7 Sources of Revenues <u>86</u> | | |
| 5.8 Sources of Revenues by Expense Quartile <u>87</u> | | |
| 5.9 Operating Expenses by Object of Expenditure <u>88</u> | | |
| 5.10 Operating Expenses by Quartile <u>90</u> | | |
| 5.11 Generated Revenues and Expenses by Sport <u>93</u> | | |
| 5.12 Salaries and Benefits by Sport..... <u>94</u> | | |
| 5.13 Total Salaries and Benefits <u>96</u> | | |
| 5.14 and 5.15 Revenue and Expense Distribution Percentages <u>97</u> | | |
| 5.14 Revenue Distribution Percentages <u>97</u> | | |
| 5.15 Operating Expense Distribution Percentages <u>98</u> | | |
| 5.16 through 5.35 Percentile Distributions..... <u>100</u> | | |
| 5.16 Total Generated Revenues <u>100</u> | | |
| 5.17 Men's Generated Revenues <u>100</u> | | |
| 5.18 Women's Generated Revenues <u>100</u> | | |
| 5.19 Nongender Generated Revenues..... <u>100</u> | | |
| 5.20 Football Generated Revenues <u>100</u> | | |
| 5.21 Men's Basketball Generated Revenues..... <u>100</u> | | |
| 5.22 Women's Basketball Generated Revenues..... <u>101</u> | | |
| 5.23 Total Operating Expenses..... <u>101</u> | | |

Table of Contents

| | |
|--|---------------------|
| 5.24 Men's Operating Expenses | 101 |
| 5.25 Women's Operating Expenses..... | 101 |
| 5.26 Nongender Operating Expenses | 101 |
| 5.27 Football Operating Expenses | 102 |
| 5.28 Men's Basketball Operating Expenses | 102 |
| 5.29 Women's Operating Expenses..... | 102 |
| 5.30 Total Operating Results..... | 102 |
| 5.31 Men's Program Operating Results..... | 102 |
| 5.32 Women's Program Operating Results..... | 103 |
| 5.34 Men's Basketball Operating Results | 103 |
| 5.35 Women's Basketball Operating Results | 103 |
| Combined Division I Basketball Tables | 104 |
| 6.1 Men's Basketball Generated Revenues – Percentiles (All Division I) | 105 |
| 6.2 Men's Basketball Expenses – Percentiles (All Division I) .. | 105 |
| 6.3 Women's Basketball Generated Revenues – Percentiles (All Division I) | 105 |
| 6.4 Women's Basketball Expenses – Percentiles (All Division I)..... | 105 |
| 6.5 Men's Basketball Generated Revenues – Percentiles (All Division I Private Institutions)..... | 106 |
| 6.6 Men's Basketball Expenses – Percentiles (All Division I Private Institutions) | 106 |
| 6.7 Women's Basketball Generated RevEnues – Percentiles (All Division I Private Institutions)..... | 106 |
| 6.8 Women's Basketball Expenses – Percentiles (All Division I Private Institutions) | 106 |
| 6.9 Men's Basketball Generated Revenues – Percentiles (All Division I Public Institutions) | 107 |
| 6.10 Men's Basketball Expenses – Percentiles (All Division I Public Institutions)..... | 107 |
| 6.11 Women's Basketball Generated Revenues – Percentiles (All Division I Public Institutions) | 107 |
| 6.12 Women's Basketball Expenses – Percentiles (All Division I Public Institutions) | 107 |
| Glossary | 108 |

EXECUTIVE SUMMARY

NCAA Revenues and Expenses of Division I Intercollegiate Athletics Programs Report Fiscal Years 2004 through 2008

This report provides summary information concerning revenues and expenses of NCAA Division I athletics programs for the fiscal years 2004 through 2008. It is the result of surveys conducted during the fall of each of those years. Although similar studies have been conducted for the NCAA since 1969, significant changes in data collection and reporting render those reports non-comparable to this and the 2008 editions.

Objectives. The primary objective of the 2009 edition of the report is to update the information provided in previous reports concerning financial aspects of intercollegiate athletics programs. A second objective is to provide an analysis of revenue and expense trends of athletics programs within each of the respective NCAA Division I subdivisions. A third objective is to provide data relevant to gender issues.

Methodology. The survey was distributed to all 333 Division I member institutions, including provisional members. Responses from 327 members were utilized, representing a usable response rate of 98 percent. In all cases, respondents were instructed to limit their responses to intercollegiate athletics programs only, excluding intramural and club programs. The data were solicited in conjunction with the annual Equity in Athletics Disclosure Act (EADA) data collection but with greater detail of information requested. Since confidentiality was assured for responding schools, readers are directed to the U.S. Department of Education Web site to obtain information for specific institutions.

Changes and Revisions. There were substantial changes incorporated in the 2008 report and continued in this edition, including:

- Agreed upon procedures were conducted on each submission, ensuring higher quality data.
- The designation of Generated Revenues, including only those revenues earned by activities of the athletics programs
- The designation of Allocated Revenues, which include direct institutional support, indirect institutional support, student fees, and direct governmental support
- The reporting of total revenues and net generated revenues, after excluding allocated revenues
- The inclusion of additional data concerning expense items. These include indirect institutional support, facilities maintenance and rental, severance pay, and spirit groups.
- The reporting of more detailed information related to salaries and benefits
- The almost exclusive use of median values, with means used in the percentile and the distribution tables

The last of these reporting revisions is of particular significance. First, the change from means reported prior to the fiscal 2004 years to medians renders the data reported in those prior years non-comparable to those reported in the 2008 and 2009 editions. Second, the reader should be aware that median values are not additive. This is of particular importance with tables that report line items and totals. Third, for any reported item, if at least one half of the respondents report zero values, the median will be zero.

Executive Summary

The use of medians is in keeping with generally accepted statistical methodology utilized by researchers. Medians mitigate the effect that extreme responses, either high or low, have on means. Comparisons with median values also better enable institutional officials to determine their relative position within their peer group.

Findings and Observations. Following are general “global” findings and observations for the five year period. Related table numbers are shown in parentheses. Readers are referred to the Introduction for more detailed listing of the findings and to the respective tables for the supporting data.

- All three subdivisions saw increases, some substantial, in Generated Revenues over the two year period. (2.1)
- Total Expenses for the two year period increased at approximately the same pace as revenues for the subdivisions, perhaps indicating a lessening in the disparity of growth rates between revenues and expenses. (2.1)
- The Increase Gap, which measures the difference in growth rates of Athlete Spending and Organization Spending fell dramatically in all three subdivisions over the two year period. (2.7)

- A total of 25 athletics programs, all in the FBS, reported positive net revenues for the 2008 fiscal year, which represents a surprising increase over the nineteen in 2006. The gap between the “profitable” programs and the remainder continued to grow, however a bit more slowly. (3.5)
- Only eighteen programs, all in the FBS, reported positive net revenue for all five years reported. (3.5)
- In all subdivisions, three revenue sources account for well over fifty percent of total generated revenues. These are Ticket Sales, Alumni and Booster Contributions, and NCAA and Conference Distributions. (X.14)
- Similarly, in all subdivisions, two expense line items, Grants-in-Aid and Salaries and Benefits, account for approximately fifty percent of total expenses. (X.15)
- In all subdivisions, the number of participating athletes remains fairly constant, while the expense per athlete continues to increase. (2.1)
- In all three subdivisions, total athletic expenditures as a percentage of total institutional expenditures have remained constant at approximately five percent for several years. (2.7)

INTRODUCTION

Revenues and Expenses of NCAA Division I Intercollegiate Athletics Programs Report

Fiscal Years 2004 through 2008

BACKGROUND AND CHANGES

The 2008 edition of Revenues and Expenses of Intercollegiate Athletics Programs reflected significant changes in the collection, classification, and reporting of data related to the financial aspects of intercollegiate athletics. The changes were in response to heightened interest in the financial area from the media, the public, and from NCAA leadership and were designed to render the reported information more relevant, meaningful, and useful. The primary objective then and now is to isolate the financial impact of athletics on the respective **educational institutions**, rather than the surplus or deficit of the athletics budget. This 2009 edition continues that effort.

Revenue Definitions. To this end, revenues appearing on the athletics budget are now grouped as either (1) allocated revenues or (2) generated revenues. The former are comprised of:

- student fees directly allocated to athletics
- direct institutional support, which are financial transfers directly from the general fund to athletics
- indirect institutional support, such as the payment of utilities, maintenance, support salaries, etc. by the institution in behalf of athletics
- direct governmental support – the receipt of funds from state and local governmental agencies that are designated for athletics

Generated revenues are produced by the athletics department and include ticket sales, radio and television receipts, alumni contributions, guarantees, royalties, NCAA distributions, and other revenue sources that are not dependent upon entities outside the athletics department.

Expense Definitions. Similarly, expenses have been grouped as either (a) those paid by the athletics department or (b) those paid by outside parties. Unless guaranteed in amount by the institution, these third party payments should not be included in determining the net financial results of the athletics operations. In addition, indirect support from the institution, such as facilities maintenance, insurance, utilities, etc., has been isolated and reported as a line item on both the revenue and the expense side.

New terminology for the net operating results of the athletics department was also introduced in the 2008 report. “Net Generated Revenue” results when total generated revenues exceed university paid (or guaranteed) expenses. A “Negative Net Revenue” results when university paid (or guaranteed) expenses exceed generated revenues. These are generally recognized terms in the Economics literature.

Reporting of Median Values. Also significant in the 2008 report was the change from reporting **average** (or mean) data to **median** data. The impetus for this change was the impact that unusually large revenue items, primarily Alumni and Booster Contributions, have had on average amounts in recent years. Moreover, for most comparative purposes, median statistics are more meaningful than are averages. Mean data are still reported in the Percentile tables, as well as the Distribution tables.

The caveat is that **median** data can also be misleading. First, unlike average data, medians are not additive. Thus, tables including “total” values may be confusing. Second, there are many instances in the tables where subdivision median values are zero. This results when at least one half of the responding institutions report zero values for a given line item. In such cases, the resulting median, the midpoint value, will be zero.

Introduction

Historical Comparability. Because of the substantial changes in data collection and reporting, comparisons with years prior to 2004 are no longer meaningful. Thus, the 2004, 2005 and 2006 fiscal years are benchmark years. This 2009 report provides summary information concerning revenues and expenses of NCAA Division I and its three subdivisions for the 2007 and 2008 fiscal years, i.e., institutions' fiscal years which ended within the 2007 and 2008 calendar years. These data are, indeed, consistent with and comparative to those reported in 2008. The data were collected via questionnaire survey conducted in connection with data collection mandated by the federal Equity in Athletics Disclosure Act (EADA), the results of which are very high usable response rates.

Similar studies were conducted for the NCAA under the previous format since 1969, with resulting reports published under the same title periodically from 1970 through 2004. The corresponding reports have been published and are available by request from NCAA offices or website. Surveys prior to 1993 were conducted independently of the NCAA, by Dr. Mitchell Rayborn, of Bradley University, and the data collected are not in the possession of nor under the control of the NCAA.

Other Changes. Other changes in data collection and reporting were implemented with the 2008 report and are continued with this year's study. The result is better and more useful reported data in several respects:

1. New line items for Operating Expense were added for Severance Pay, Game Expenses, Membership Dues, Spirit Groups, Facilities Maintenance and Rental, and Indirect Institutional Support. The results are better detailed information and a reduction in the amount reported for the line item Other Expenses.
2. Percentile tables reporting Net Revenue for programs and sports now reflect the removal of allocated revenues.
3. New tables were added to show more information for salaries and benefits, both in total and by sport. Compensation accounts for more than thirty percent of total operating expenses.

4. New tables have been added to report expense items for the four quartiles of Total Expense levels. This allows comparisons among institutions of similar budget size.

The 2006 year was also the first year in which audited data were utilized, as well as the initial year for data to be submitted electronically by the respective institutions. Better quality data and more useful reporting result from these changes.

OBJECTIVES

The first objective of the 2009 edition of *Revenues and Expenses of Intercollegiate Athletics Programs* is to update the information in the previous reports concerning financial aspects of intercollegiate athletics programs. As stated above, comparisons are more meaningful for fiscal years after 2003. Current data are presented concerning sources of revenues (ticket sales, television, etc.) and objects of expenditures (grants-in-aid, coaches' salaries, etc.) Revenue and expense data are categorized by program (men's and women's) and by the specific sports of football and basketball. Limited information is also presented for other NCAA sanctioned sports.

An additional objective is to provide a basis for analysis of the revenue and expense trends of athletics programs within each of the respective Division I subdivisions. Thus, all data for a particular subdivision are shown in a self-contained section in the report, although some summary data for all Division I member institutions are provided in a summary section in the report.

Additionally, Section VI of the report provides aggregated data for all Division I basketball programs.

A final objective of the report is to provide data relevant to gender issues. Tables throughout the report provide comparisons of revenues and expenses of men's and women's programs within each subdivision. Additional information in this area may be obtained from the NCAA biennial Gender Equity Report.

Introduction

SURVEY METHODS

The 2007 and 2008 surveys were distributed to all NCAA Division I member institutions, including provisional members. In all cases, respondents were clearly instructed to limit their responses to **intercollegiate athletics** only, excluding intramural and club sports. Survey instructions also requested that data be separated by gender, which enables data for men's and women's programs to be presented separately. These financial data were solicited in conjunction with the gathering of information relative to the EADA.

The financial data requested included: total revenues and expenses by program (men's and women's); total revenues and expenses by sport; total revenues by source (such as ticket sales, student fees, and television receipts); total expenses by expense object (such as grants-in-aid, salaries, and travel), and categorized salary information.

The survey also obtained organizational data, such as the number of participating athletes, the number of sports offered, the cost of grants-in-aid, and other similar information. Some of those data are presented in this report, while others may be found in other NCAA publications. (See www.NCAA.org Research and Publications.)

RESPONSE RATES

Responses from 327 members were utilized in the data base, representing 98 percent of the total membership of 333. (Numbers include provisional members.) Incomplete responses or those containing inconsistent or conflicting information were not included. Table 1.1 lists the subdivisions and the responses utilized for each.

The number of respondents within each division varies slightly, from 93 institutions in Division I without Football to 119 in the FBS. The different response rates will influence the median and mean numbers for purposes of drawing comparisons across divisions, but not significantly.

Table 1.1
Response Rates by Subdivision

| Subdivision | No. of Members | No. of Responses | Percent Utilized |
|-----------------------------------|----------------|------------------|------------------|
| Football Bowl Subdivision | 119 | 119 | 100 |
| Football Championship Subdivision | 119 | 115 | 97 |
| Division I without Football | 95 | 93 | 98 |
| Total | 333 | 327 | 98 |

Table 1.2
Percentage of Membership and Respondents

| Subdivision | Percentage of Membership | Percentage of Respondents |
|-----------------------------|--------------------------|---------------------------|
| Football Bowl Subdivision | 36 | 36 |
| Football Championship | 36 | 35 |
| Division I without Football | 28 | 29 |
| Total | 100 | 100 |

Most relevant, however, are the results reported for each respective subdivision. Readers are able to compare financial results for one member institution with the median and mean results for those members in the same subdivision. Readers may determine how their institutions' athletics programs are faring, relative to other similar institutions. They may also see how their institutions' financial trends in recent years compare with the averages for similar institutions. Some comparisons may also be drawn among the results in the various subdivisions. These comparisons are presented in tabular form in the Summary Section of the report. Because confidentiality was assured to respondents, neither the NCAA nor the author is able to provide data from individual institutions.

Introduction

ORGANIZATION OF THE REPORT

The financial information in this report is classified and presented in detail by subdivision, with men's and women's basketball information also provided for the entire division. The reported numbers consist almost entirely of medians and frequency distributions of averages for the respective subdivisions, with some data reported in means. Financial data for the fiscal years 2004, 2005 and 2006 are also provided for comparative purposes. Prior years' data, although not comparative, may be found in earlier editions of the report by the same title.

There are seven sections of the report:

Section I – Introduction and Survey Methodology. This section provides a background for the study and its stated objectives. A description of the survey instrument is given, as well as an analysis of the number and relative proportion of respondents from the respective divisions.

Section II – Summary Information. Summary tables are presented in this section showing median total revenue and expense data for each subdivision, as well as net generated revenues (surpluses and deficits.) Tables also show average number of sports offered, average number of athletes, and median expense per athlete. These tables make it possible to see overall results and to make comparisons across subdivisions.

Sections III through V – Subdivision Information. Each of the three subdivisions is reported separately in these sections. Medians are shown for generated revenues, total revenues, total expenses, revenues and expenses by sport, revenues and expenses by gender, and net operating results. Frequency distributions are provided for each set of means. Additional data are reported for salaries and benefits.

Section VI – Division I Combined Basketball. This section presents a summary of basketball operations for all responding Division I institutions.

Appendix – Glossary. The appendix provides definitions of terms as they are used in the survey and the report.

SUGGESTIONS FOR THE READER

Several basic considerations should be weighed when using the information in this report.

1. An individual institution's actual results may differ greatly from that institution's divisional median or average; no two institutions operate in identical environments or under identical circumstances. The varying sizes of institutions and their budgets, as well as the markets within which the institutions operate, may have dramatic effects on financial results. In addition, there are inherent differences in fiscal demands and resources of public institutions and those of private institutions.
2. There are significant differences across the various subdivisions. For instance, athletics programs offering football operate in a different environment from those which do not, and the impact of the differences noted above within a subdivision are likely to be even greater when making comparisons across different subdivisions. Also noteworthy is the fact that the proportion of private vs. public institutions varies by subdivision.
3. Revenues and expenses which are not specifically related to men's or women's programs have been classified as Non-gender or, in some cases, Administrative. Examples of such expenses would be those related to academic support centers or training facilities utilized by all student athletes. Although it may be possible for many member institutions to allocate such revenues and expenses among male and female athletes, the inconsistencies among allocation methods of the institutions and lack of precision would result in misleading data. Until these inconsistencies and imprecision are remedied, such items will be reported separately.

Throughout the report, it is hoped that the information presented in a table is clear and self-explanatory. Brief explanations of tables are provided as deemed necessary. Please refer to the Glossary (Appendix) for definitions of terms as they are used in this report.

Of possible interest to the reader, a companion report was issued by the NCAA in the Spring of 2004. Titled “Revenues and Expenses, Profits and Losses of Division I-A Intercollegiate Athletics Programs Aggregated by Conference – 2003 Fiscal Year”, the report reflects the differences in average members’ financial results in the eleven Football Bowl Subdivision conferences. The report is available on-line and through the NCAA Publications Department.

FINDINGS AND OBSERVATIONS

Following are partial findings and observations, summarized by Division I subdivision for the 2008 fiscal year, with comparisons to the 2004 through 2007 fiscal years. Because of the significant changes in data collection and reporting, trends including years prior to 2004 are not included. The related Table numbers are indicated in parentheses.

FOOTBALL BOWL SUBDIVISION

- The Median Generated Revenues increased 17% from 2007 to 2008 but slightly less at 15% for the two years from 2006 to 2008. (2.1)
- The Median Total Expenses increased 5.5% from 2007 to 2008 and 16% for the two years from 2006 to 2008. The implication is that expenses are increasing at only a slightly faster rate than revenues. (2.1) Much of this increase is due to a 15% increase in the cost of Grants in Aid.
- The median Negative Net Generated Revenue moved from \$7,265,000 in 2006 to \$7,529,000 in 2007 and \$8,089,000 in 2008 – all representing expenses in excess of generated revenues. Thus, losses continue to grow, increasing by 11% over the two year period. (2.3)
- The largest Generated Revenue of \$118,000,000 and median Generated Revenue of \$30,494,000 in 2008 are indicative of the disparity in the FBS. (2.5) This is also reflected in the 3.8 quartile table.
- Similarly, the largest Total Expense is \$123,000,000, while the median is \$41,363,000, indicative of the varying budget sizes. (2.6) See also Table 3.10 for quartile data.
- Generated Revenues for men’s programs have increased by 17% since 2007 and 31% since 2006, while Generated Revenues for women’s

programs increased by 21% from 2007 and by 34% from 2006.

(3.1)

- Table 3.3 reflects the portion of increases in revenues and expenses that is the result of inflation. The inflationary effect on expenses from 2007 to 2008 is 3.68%, leaving a real increase in total expenses of 1.86%.
- A total of 25 FBS athletics programs reported Net Generated Revenues in 2008, up from 19 in 2006. (3.5)
- The **average** Net Generated Revenues for those surplus programs in 2008 was \$3,867,000, while the **average** net deficit for the remaining (deficit) programs was \$9,870,000. The gap between the financially successful programs and others continues to broaden but not at a rapid pace. (3.5)
- Between fifty and sixty percent of football and men’s basketball programs have reported Net Generated Revenues (surpluses) for each of the five years reported. (3.6)
- Ticket Sales and Contributions from Alumni and Others continue to carry the load for revenues. The former account for 26% of Generated Revenues and 20% of Total Revenue, while the latter account for 25% of Generated and 18% Total. Together, these two line items account for over one half of Generated Revenues. (3.14)
- Similarly, two line items make up 50% of total expenses for the subdivision. Salaries and Benefits at 33% and Grants-in-Aid at 17% are the dominant line expenses. The latter follows the national trend of tuition increases, while the former appear to be market driven. Thus, efforts to control athletics costs are frustrated by a lack of control over the largest two expense lines. Facilities Maintenance and Rental weighs in at 10% of total expenses as the next largest line item. (3.15)
- The highest salaries are incurred in Football, Men’s Basketball, and Women’s Basketball programs, although Ice Hockey also ranks high. Substantial disparities still exist between male and female salary levels. (3.12 and 3.13)
- Allocated Revenues (those provided by the institution or state government) rose from 20 percent of Total Revenues in 2006 to 30 percent in 2008, due to a drop in Ticket Sales and Alumni/Booster Contributions. (3.14)

Introduction

FOOTBALL CHAMPIONSHIP SUBDIVISION

- The Median Generated Revenues increased 6% from 2007 to 2008 and 27% for the two years from 2006 to 2008. (2.1)
- The Median Total Expenses increased 15% from 2007 to 2008 and 28% for the two years from 2006 to 2008. Expenses for this subdivision are increasing at only a slightly faster rate than revenues. (2.1) Much of this increase is due to a 16% increase in the cost of Grants in Aid.
- The median Negative Net Generated Revenue moved from \$7,121,000 in 2006 to \$7,442,000 in 2007 and \$7,937,000 in 2008 – all representing expenses in excess of generated revenues. Thus, losses for the subdivision's schools continue to grow (2.3)
- The largest Generated Revenue for fiscal 2008 of \$17,514,000 and median Generated Revenue of \$1,978,000 are indicative of the disparity in the FCS. (2.5) This is also reflected in the quartile table 4.8.
- Similarly, the largest Total Expense is \$40,251,000, while the median is \$12,115,000, indicative of the varying budget sizes. (2.6) This table also reflects the substantial difference in median budget size between the FBS (\$41,363,000) and the FCS (\$12,115,000). Also see Table 4.10 for quartile data.
- Generated Revenues for men's programs have increased by 6% since 2007 and 31% since 2006, while Generated Revenues for women's programs increased by 9% from 2007 and 29% since 2006. (4.1)
- Table 4.3 reflects the portion of increases in revenues and expenses that is the result of inflation. The 15% increase in expenses from 2007 resulted from a 4% inflationary effect and an 11% real increase.
- No athletics programs reported Net Generated Revenues in 2006, 2007 or 2008, while one institution reported net revenues in 2005. The **average** Negative Net Generated Revenue (expenses in excess of generated revenues) in 2008 was \$7,937,000. The net losses have increased steadily over the five year period. (4.5)
- Only 2% of football programs and 4% of men's basketball programs reported Net Generated Revenues (surpluses) for 2008, which is consistent over recent years. These net generated revenues are minimal. 4.6)

- Ticket Sales and Contributions from Alumni and Others, in addition to NCAA and Conference Distributions continue to carry the load for Generated Revenues. Ticket Sales account for 16% of Generated Revenues, but only 5% of Total Revenue, while Contributions account for 27% Generated but only 8% of Total Revenues. NCAA and Conference distributions contributed 18% of Generated Revenues and 4% of Total. (4.14)
- Similarly, two line items make up 50% of total expenses for the subdivision. Salaries and Benefits at 31% and Grants-in-Aid at 27% are the dominant line expenses. The latter follows the national trend of tuition increases, while the former appear to be market driven. Thus, the efforts to control athletics costs are frustrated by a lack of control over the largest two expense lines. No other expense line item is significant. (4.15)
- The highest salaries are incurred in the Football, Men's Basketball, and Women's Basketball programs, while Ice Hockey also ranks high. Unfortunately, substantial disparities still exist between male and female salary levels. (4.12 and 4.13)
- Allocated Revenues (those provided by the institution or state government) as a percentage of Total Revenues remained steady at 72 percent in 2006 and 2008. (4.14)

DIVISION I WITHOUT FOOTBALL

- The Median Generated Revenues increased 9% from 2007 to 2008, as well as for the two years from 2006 to 2008. (2.1)
- The Median Total Expenses increased 10% from 2007 to 2008 and 16% for the two years from 2006 to 2008. Thus, although expenses in this subdivision continue to increase at a faster rate than do revenues, the growth rate appears to be slowing. (2.1)
- The median Negative Net Generated Revenue moved from \$6,607,000 in 2006 to \$7,260,000 in 2007 and \$8,031,000 in 2008 – all representing expenses in excess of generated revenues. Thus, losses for the subdivision's schools continue to grow (2.3)
- The largest Generated Revenue of \$13,693,000 and median Generated Revenue of \$2,125,000 are indicative of the disparity in the subdivision. (2.5) This is also reflected in the quartile table 5.8.

Introduction

- Similarly, the largest Total Expense is \$29,243,000, while the median is \$10,347,000, indicative of the varying budget sizes.(2.6) This table also reflects the substantial difference in budget size among the three subdivisions. Also see Table 5.10 for quartile data.
- Generated Revenues for men's programs have increased by 17% since 2007 but only 14% since 2006. Generated Revenues for women's programs showed only a 1% increase from 2007 but a 28% increase since 2006. (5.1)
- Table 5.3 reflects the portion of increases in revenues and expenses that is the result of inflation. The 10% increase in expenses from 2007 resulted from a 4% inflationary effect and a 6% real increase.
- No athletics programs in this subdivision reported Net Generated Revenues in 2005 through 2008, while one reported small Net Revenues for 2004. The **average** Negative Net Generated Revenue (expenses in excess of generated revenues) in 2008 was \$8,031,000. The net losses have increased steadily over the five year period, from \$5,461,000 in 2004. (5.5)
- Between 7% and 9% of men's basketball programs reported Net Generated Revenues (surpluses) for each of the five years, moving from \$700,000 in 2004 to almost \$944,000 in 2008. (5.6)
- As in the FCS, Ticket Sales, NCAA/Conference Distributions, and Contributions from Alumni and Others continue to carry the load for Generated Revenues. Tickets account for 14% of Generated Revenues and 4% of Total Revenues, NCAA and Conferences account for 18% and 4%, and Contributions account for 27% and 7%, respectively. Generated Revenues account for only 25% of Total Revenues in the subdivision. (5.14)
- The two line items of Grants-in-Aid and Salaries make up 61% of total expenses for the subdivision. Salaries and Benefits comprise 32% and Grants-in-Aid 29%. Thus, as in all subdivisions, the efforts to control athletics costs are frustrated by a lack of control over the largest two expense lines, both of which are market driven. No other expense line item is significant. (5.15)
- Although disparities remain between men's and women's compensation, the gap appears to be narrowing. The largest difference is in basketball. (5.12 and 5.13)
- Allocated Revenues (those provided by the institution or state government) rose only slightly from 74 percent of Total Revenues to 75 percent.

OTHER OBSERVATIONS (DASHBOARD INDICATORS)

- While the Dashboard Indicators speak for themselves, it is noteworthy that the FBS is much more capable of generating revenues than are the other two subdivisions, as is indicated by the Generated Revenues as a percentage of Total Revenues.
- Of particular interest is the lessening of the gap in the growth rate between athlete spending and organization expense. The FBS gap dropped from 5% to .23%; the FCS from 2.18% to .38%; and DI without Football from 3.18% to .74%.
- The Dashboards also reveal the reliance on football revenues for the FBS (45% of Generated Revenues).
- The Expense per Athlete for the FBS is almost three times that of the FCS and over twice that of DI without Football.
- Each of the three subdivisions saw a significant increase in the average Athletic Expense per Student Athlete.
- Athletics expenditures as a percent of the total institutional budget are approximately 5% for all three subdivisions. This has remained relatively constant for several years.

SUMMARY INFORMATION

Summary Information

TABLE 2.1
HIGHLIGHTS
DIVISION I
Fiscal Years 2004 through 2008

| | FBS | FCS | Div. I w/o Football |
|---------------------------------------|------------|------------|------------------------|
| Median Total Revenue | | | |
| 2008 | 41,088,000 | 12,080,000 | 10,082,000 |
| Percent change from 2007 | 9.38% | 14.75% | 8.63% |
| 2007 | 37,566,000 | 10,527,000 | 9,281,000 |
| Percent change from 2006 | 6.12% | 9.18% | 5.81% |
| 2006 | 35,400,000 | 9,642,000 | 8,771,000 |
| 2005 | 32,849,000 | 9,007,000 | 8,036,000 |
| 2004 | 28,214,000 | 7,923,000 | 7,345,000 |
| Median Total Generated Revenue | | | |
| 2008 | 30,494,000 | 2,978,000 | 2,125,000 |
| Percent change from 2007 | 17.01% | 6.02% | 9.25% |
| 2007 | 26,062,000 | 2,809,000 | 1,945,000 |
| Percent change from 2006 | -1.40% | 19.79% | 6.40% |
| 2006 | 26,432,000 | 2,345,000 | 1,828,000 |
| 2005 | 24,312,000 | 2,214,000 | 1,619,000 |
| 2004 | 22,864,000 | 2,078,000 | 1,494,000 |
| Median Total Expense | | | |
| 2008 | 41,363,000 | 12,115,000 | 10,347,000 |
| Percent change from 2007 | 5.54% | 14.93% | 10.04% |
| 2007 | 39,192,000 | 10,541,000 | 9,403,000 |
| Percent change from 2006 | 9.61% | 11.13% | 5.44% |
| 2006 | 35,756,000 | 9,485,000 | 8,918,000 |
| 2005 | 31,128,000 | 8,655,000 | 7,931,000 |
| 2004 | 28,991,000 | 7,693,000 | 7,172,000 |
| Average Number of Athletes | | | |
| 2008 | 602 | 512 | 336 |
| Percent change from 2007 | 1% | 1% | 2% |
| 2007 | 598 | 505 | 330 |
| Percent change from 2006 | 2% | 2% | 1% |
| 2006 | 587 | 494 | 327 |
| 2005 | 589 | 486 | 320 |
| 2004 | 577 | 492 | 311 |
| Median Expense per Athlete | | | |
| 2008 | 68,709 | 23,662 | 30,795 |
| Percent change from 2007 | 5% | 13% | 8% |
| 2007 | 65,538 | 20,873 | 28,494 |
| Percent change from 2006 | 8% | 9% | 4% |
| 2006 | 60,913 | 19,200 | 27,272 |
| 2005 | 52,849 | 17,809 | 24,784 |
| 2004 | 50,244 | 15,636 | 23,061 |

Summary Information

TABLE 2.2
ACTIVITY DATA
DIVISION I
Fiscal Years 2004 through 2008

| | FBS | FCS | Div. I w/o Football | | FBS | FCS | Div. I w/o Football |
|--|--------|--------|---------------------|--------|--------|--------|---------------------|
| Participating Athletes by Program (Average) | | | | | | | |
| Men's Pgm – 2008 | 333 | 291 | 167 | | | | |
| – 2007 | 331 | 289 | 168 | | | | |
| – 2006 | 325 | 284 | 162 | | | | |
| – 2005 | 327 | 278 | 158 | | | | |
| – 2004 | 322 | 282 | 158 | | | | |
| Women's Pgm – 2008 | 270 | 221 | 169 | | | | |
| – 2007 | 267 | 216 | 162 | | | | |
| – 2006 | 263 | 210 | 165 | | | | |
| – 2005 | 262 | 208 | 162 | | | | |
| – 2004 | 255 | 210 | 153 | | | | |
| Median Expense Per Athlete | | | | | | | |
| Men's Pgm – 2008 | 57,300 | 17,500 | 20,600 | | | | |
| – 2007 | 50,300 | 15,300 | 19,100 | | | | |
| – 2006 | 46,800 | 14,800 | 18,500 | | | | |
| – 2005 | 40,800 | 13,800 | 17,700 | | | | |
| – 2004 | 40,800 | 12,400 | 16,700 | | | | |
| Women's Pgm – 2008 | 27,000 | 15,300 | 21,300 | | | | |
| – 2007 | 25,200 | 14,000 | 19,500 | | | | |
| – 2006 | 23,400 | 12,900 | 17,900 | | | | |
| – 2005 | 22,100 | 11,600 | 16,600 | | | | |
| – 2004 | 20,600 | 10,900 | 16,500 | | | | |
| Annual cost of full grant (Average) | | | | | | | |
| Public Schools | | | | | | | |
| 2008 – In-state | | | | 19,200 | 17,000 | 18,300 | |
| – Out-of-state | | | | 30,100 | 26,000 | 28,200 | |
| 2007 – In-state | | | | 17,200 | 16,100 | 17,200 | |
| – Out-of-state | | | | 27,500 | 24,500 | 26,600 | |
| 2006 – In-state | | | | 19,700 | 14,800 | 16,300 | |
| – Out-of-state | | | | 29,100 | 22,800 | 25,700 | |
| 2005 – In-state | | | | 19,000 | 14,300 | 15,400 | |
| – Out-of-state | | | | 28,000 | 22,000 | 24,400 | |
| 2004 – In-state | | | | 15,100 | 13,300 | 14,400 | |
| – Out-of-state | | | | 23,600 | 20,400 | 22,700 | |
| Private Schools | | | | | | | |
| 2008 | | | | 43,800 | 40,500 | 39,900 | |
| 2007 | | | | 41,700 | 38,600 | 37,800 | |
| 2006 | | | | 39,600 | 36,400 | 35,600 | |
| 2005 | | | | 37,100 | 34,000 | 33,800 | |
| 2004 | | | | 35,300 | 32,300 | 32,400 | |

Summary Information

TABLE 2.3
NET OPERATING RESULTS
DIVISION I
Median Values
Fiscal Years 2004 through 2008

| | 2004 | 2005 | 2006 | 2007 | 2008 |
|--|-------------|-------------|-------------|-------------|-------------|
| Football Bowl Subdivision | | | | | |
| Total Generated Revenues | 22,864,000 | 24,312,000 | 26,432,000 | 26,062,000 | 30,494,000 |
| Total Expenses | 28,991,000 | 31,128,000 | 35,756,000 | 39,192,000 | 41,363,000 |
| Median Net Generated Revenue | (5,902,000) | (5,565,000) | (7,265,000) | (7,529,000) | (8,089,000) |
| Football Championship Subdivision | | | | | |
| Total Generated Revenues | 2,078,000 | 2,214,000 | 2,345,000 | 2,809,000 | 2,978,000 |
| Total Expenses | 7,693,000 | 8,655,000 | 9,485,000 | 10,527,000 | 12,115,000 |
| Median Net Generated Revenue | (5,907,000) | (6,231,000) | (7,121,000) | (7,442,000) | (7,937,000) |
| Division I without Football | | | | | |
| Total Generated Revenues | 1,494,000 | 1,619,000 | 1,828,000 | 1,945,000 | 2,125,000 |
| Total Expenses | 7,172,000 | 7,931,000 | 8,918,000 | 9,403,000 | 10,347,000 |
| Median Net Generated Revenue | (5,451,000) | (5,881,000) | (6,607,000) | (7,260,000) | (8,031,000) |

TABLE 2.4
TOTAL REVENUES - SUMMARY
DIVISION I
Fiscal Years 2004 through 2008

| | 2004 | 2005 | 2006 | 2007 | 2008 |
|--|-------------|-------------|-------------|-------------|-------------|
| Football Bowl Subdivision | | | | | |
| Largest Reported | 103,871,000 | 89,701,000 | 241,365,000 | 117,000,000 | 123,770,000 |
| Median | 28,214,000 | 32,849,000 | 35,400,000 | 37,566,000 | 41,088,000 |
| Football Championship Subdivision | | | | | |
| Largest Reported | 31,671,000 | 31,144,000 | 33,514,000 | 35,761,000 | 38,701,000 |
| Median | 7,923,000 | 9,007,000 | 9,642,000 | 10,527,000 | 12,080,000 |
| Division I without Football | | | | | |
| Largest Reported | 21,237,000 | 24,191,000 | 24,364,000 | 27,119,000 | 29,243,000 |
| Median | 7,345,000 | 8,036,000 | 8,771,000 | 9,403,000 | 10,347,000 |

Summary Information

TABLE 2.5
GENERATED REVENUES - SUMMARY
DIVISION I
Fiscal Years 2004 through 2008

| | 2004 | 2005 | 2006 | 2007 | 2008 |
|--|-------------|------------|-------------|-------------|-------------|
| Football Bowl Subdivision | | | | | |
| Largest Reported | 103,862,000 | 89,696,000 | 236,835,000 | 109,000,000 | 118,000,000 |
| Median | 22,864,000 | 24,312,000 | 26,432,000 | 26,062,000 | 30,494,000 |
| Football Championship Subdivision | | | | | |
| Largest Reported | 15,431,000 | 14,033,000 | 15,171,000 | 15,249,000 | 17,514,000 |
| Median | 2,078,000 | 2,214,000 | 2,345,000 | 2,809,000 | 2,978,000 |
| Division I without Football | | | | | |
| Largest Reported | 15,413,000 | 10,981,000 | 12,452,000 | 13,801,000 | 13,693,000 |
| Median | 1,494,000 | 1,619,000 | 1,828,000 | 1,945,000 | 2,125,000 |

TABLE 2.6
TOTAL EXPENSES - SUMMARY
DIVISION I
Fiscal Years 2004 through 2008

| | 2004 | 2005 | 2006 | 2007 | 2008 |
|--|------------|------------|-------------|-------------|-------------|
| Football Bowl Subdivision | | | | | |
| Largest Reported | 90,085,000 | 89,580,000 | 101,805,000 | 109,000,000 | 123,000,000 |
| Median | 31,255,000 | 34,565,000 | 38,605,000 | 39,192,000 | 41,363,000 |
| Football Championship Subdivision | | | | | |
| Largest Reported | 28,195,000 | 32,035,000 | 34,925,000 | 37,430,000 | 40,251,000 |
| Median | 9,230,000 | 10,580,000 | 11,380,000 | 10,541,000 | 12,115,000 |
| Division I without Football | | | | | |
| Largest Reported | 21,237,000 | 24,191,000 | 24,364,000 | 27,119,000 | 29,243,000 |
| Median | 7,172,000 | 7,931,000 | 8,918,000 | 9,403,000 | 10,347,000 |

Summary Information

TABLE 2.7
DASHBOARD INDICATORS
DIVISION I
Median Values
Fiscal Year 2006

| | FBS | | FCS | | Div. I w/o FB | |
|---|----------|----------|----------|----------|------------------|----------|
| | 2006 | 2008 | 2006 | 2008 | 2006 | 2008 |
| Sponsored sport count | 19 | 19 | 18 | 18 | 16 | 16 |
| Athletics expenditures as percentage of total institutional budget | 4.75% | 5.44% | 5.49% | 5.83% | 4.94% | 5.37% |
| Generated Revenues as percentage of Total Revenues | 75.74% | 77.06% | 27.96% | 26.42% | 21.70% | 21.16% |
| Allocated Revenues as percentage of Total Revenues | 24.26% | 22.94% | 72.04% | 73.91% | 78.30% | 78.96% |
| Generated Revenues as percentage of total athletic expenditures (Self-sufficiency) | 76.82% | 78.57% | 26.11% | 25.89% | 20.62% | 21.05% |
| Reliance on football generated revenues | 40.12% | 43.04% | 17.71% | 22.05% | N/A | N/A |
| Reliance on women's and men's basketball revenues | 13.58% | 13.78% | 16.92% | 16.41% | 30.82% | 27.76% |
| Increase Gap: Athlete vs. Organization Expense | 5.00% | 0.25% | 2.18% | 0.09% | 3.18% | 0.74% |
| Athletic aid as percentage of total expenditures | 16.54% | 15.91% | 28.65% | 27.92% | 28.99% | 28.30% |
| Total compensation as percentage of total operating expenses | 32.60% | 33.30% | 32.62% | 32.49% | 31.78% | 31.67% |
| Coaches' compensation as a percentage of total operating expenses | 17.17% | 17.45% | 18.56% | 18.79% | 17.68% | 17.70% |
| Administrative compensation as a percentage of total operating expenses | 15.56% | 15.48% | 13.09% | 13.17% | 13.34% | 12.92% |
| Severance pay as a percentage of total operating expenses | 0.49% | 0.44% | 0.53% | 0.44% | 0.44% | 0.34% |
| Participation and game expenses as a percentage of total operating expenses | 20.15% | 20.49% | 17.80% | 17.90% | 17.08% | 17.61% |
| Facilities maintenance and administrative support as a percentage of total operating expenses | 12.72% | 14.58% | 12.17% | 11.94% | 9.43% | 9.33% |
| Miscellaneous expenses as a percentage of total operating expenses | 13.87% | 13.31% | 8.81% | 8.96% | 8.93% | 10.03% |
| Athletic expense per student athlete | \$74,077 | \$85,552 | \$26,349 | \$32,039 | \$31,807 | \$38,791 |

Note: Dashboard Indicators were designed to serve as measures for member institutions to monitor their financial experience in relation to subdivision averages.

DIVISION I FOOTBALL BOWL SUBDIVISION

TABLE 3.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
FOOTBALL BOWL SUBDIVISION
Fiscal Years 2004 through 2008

| | Generated Revenues | | Total Revenues | | Total Expenses | | Median Net Revenue | |
|--------------|--------------------|--------------------|-------------------|--------------------|-------------------|--------------------|--------------------|----------------|
| | Median | Largest | Median | Largest | Median | Largest | Generated | Total |
| 2008 | | | | | | | | |
| Men's | 22,227,000 | 89,292,000 | 22,693,000 | 91,075,000 | 19,069,000 | 58,981,000 | (75,000) | 2,144,000 |
| Women's | 857,000 | 7,985,000 | 2,177,000 | 10,803,000 | 7,283,000 | 23,517,000 | (6,153,000) | (4,492,000) |
| Coed | 7,034,000 | 55,797,000 | 15,248,000 | 60,441,000 | 14,232,000 | 72,847,000 | (4,280,000) | 565,000 |
| Total | 30,494,000 | 118,000,000 | 41,088,000 | 123,770,000 | 41,363,000 | 123,000,000 | (8,089,000) | 356,000 |
| 2007 | | | | | | | | |
| Men's | 18,955,000 | 84,229,000 | 20,946,000 | 84,229,000 | 16,665,000 | 61,510,000 | (379,000) | 1,656,000 |
| Women's | 711,000 | 7,645,000 | 1,549,000 | 9,315,000 | 6,726,000 | 28,945,000 | (5,547,000) | (4,407,000) |
| Coed | 7,022,000 | 39,216,000 | 14,880,000 | 42,963,000 | 12,833,000 | 51,888,000 | (4,076,000) | 436,000 |
| Total | 26,062,000 | 109,000,000 | 37,566,000 | 117,000,000 | 39,192,000 | 109,000,000 | (7,529,000) | 223,000 |
| 2006 | | | | | | | | |
| Men's | 17,003,000 | 81,699,000 | 18,824,000 | 81,706,000 | 15,196,000 | 62,329,000 | 731,000 | 1,209,000 |
| Women's | 641,000 | 6,585,000 | 1,702,000 | 8,840,000 | 6,143,000 | 27,431,000 | (4,981,000) | (4,033,000) |
| Coed | 6,917,000 | 198,974,000 | 13,590,000 | 203,504,000 | 11,867,000 | 52,448,000 | (3,315,000) | 1,912,000 |
| Total | 26,432,000 | 236,835,000 | 35,400,000 | 241,365,000 | 35,756,000 | 101,804,000 | (7,265,000) | 163,000 |
| 2005 | | | | | | | | |
| Men's | 16,733,000 | 70,335,000 | 17,173,000 | 70,337,000 | 13,340,000 | 43,285,000 | 33,000 | 1,913,000 |
| Women's | 718,000 | 6,518,000 | 1,625,000 | 7,936,000 | 5,784,000 | 17,682,000 | (4,684,000) | (3,591,000) |
| Coed | 6,264,000 | 30,713,000 | 11,464,000 | 39,882,000 | 9,989,000 | 45,225,000 | (3,404,000) | 503,000 |
| Total | 24,312,000 | 89,696,000 | 32,849,000 | 89,701,000 | 31,128,000 | 89,580,000 | (5,565,000) | 121,000 |
| 2004 | | | | | | | | |
| Men's | 13,974,000 | 81,346,000 | 14,929,000 | 81,351,000 | 13,153,000 | 53,674,000 | (42,000) | 1,516,000 |
| Women's | 516,000 | 22,516,000 | 1,549,000 | 22,520,000 | 5,246,000 | 31,188,000 | (4,113,000) | (3,325,000) |
| Coed | 4,145,000 | 35,327,000 | 9,286,000 | 38,743,000 | 8,941,000 | 43,683,000 | (3,251,000) | 531,000 |
| Total | 22,864,000 | 103,862,000 | 28,214,000 | 103,871,000 | 28,991,000 | 90,088,000 | (5,902,000) | 105,000 |

TABLE 3.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
FOOTBALL BOWL SUBDIVISION
Fiscal Years 2004 through 2008

| | Generated Revenues | Total Revenues | Total Expenses |
|---------------------|-----------------------|-------------------|-------------------|
| 2008 (1.165) | | | |
| Men's | 19,079,000 | 19,479,000 | 16,368,000 |
| Women's | 736,000 | 1,869,000 | 6,251,000 |
| Coed | 6,038,000 | 13,088,000 | 12,216,000 |
| Total | 26,175,000 | 35,268,000 | 35,504,000 |
| 2007 (1.124) | | | |
| Men's | 16,858,000 | 18,269,000 | 14,821,000 |
| Women's | 632,000 | 1,378,000 | 5,982,000 |
| Coed | 6,245,000 | 13,234,000 | 11,413,000 |
| Total | 23,178,000 | 33,410,000 | 34,856,000 |
| 2006 (1.088) | | | |
| Men's | 15,628,000 | 17,301,000 | 13,967,000 |
| Women's | 589,000 | 1,564,000 | 5,646,000 |
| Coed | 6,358,000 | 12,491,000 | 10,907,000 |
| Total | 24,294,000 | 32,537,000 | 32,864,000 |
| 2005 (1.035) | | | |
| Men's | 16,167,000 | 16,592,000 | 12,889,000 |
| Women's | 694,000 | 1,570,000 | 5,588,000 |
| Coed | 6,052,000 | 11,076,000 | 9,651,000 |
| Total | 23,490,000 | 31,738,000 | 30,075,000 |
| 2004 (1.000) | | | |
| Men's | 13,974,000 | 14,929,000 | 13,153,000 |
| Women's | 516,000 | 1,549,000 | 5,246,000 |
| Coed | 4,145,000 | 9,286,000 | 8,941,000 |
| Total | 22,864,000 | 28,214,000 | 28,991,000 |

Notes: HEPI Values: 2004 = 231.5; 2005 = 239.5; 2006 = 251.9; 2007 = 260.3; 2008 = 269.7

All values have been restated in terms of 2004 dollars to remove the effects of inflation.

**Total Expenses — Reported and Real
Football Bowl Subdivision
2004 through 2008**

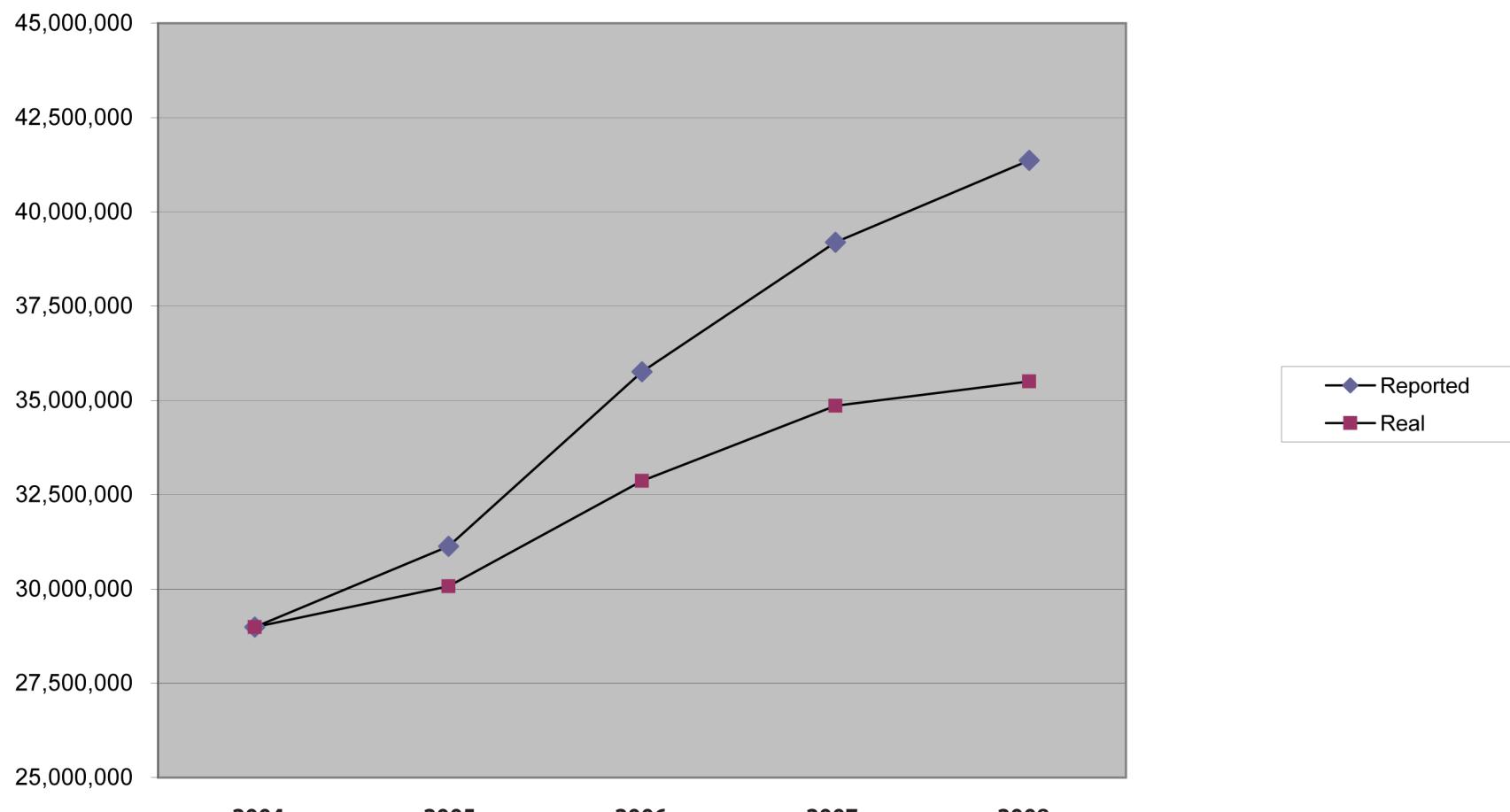


TABLE 3.3
PERCENTAGE CHANGE FROM PRIOR YEAR
FOOTBALL BOWL SUBDIVISION
Fiscal Years 2004 through 2008

| | Generated Revenues | | | Total Revenues | | | Total Expenses | | |
|---------------------|--------------------|--------------|---------|----------------|--------------|--------|----------------|--------------|--------|
| | Real | Inflationary | Total | Real | Inflationary | Total | Real | Inflationary | Total |
| 2008 (1.165) | | | | | | | | | |
| Men's | 13.17% | 4.09% | 17.26% | 4.56% | 3.78% | 8.34% | 10.44% | 3.99% | 14.43% |
| Women's | 16.33% | 4.20% | 20.53% | 35.64% | 4.90% | 40.54% | 4.51% | 3.77% | 8.28% |
| Coed | -3.32% | 3.49% | 0.17% | -1.10% | 3.57% | 2.47% | 7.04% | 3.87% | 10.90% |
| Total | 12.93% | 4.08% | 17.01% | 5.56% | 3.81% | 9.38% | 1.86% | 3.68% | 5.54% |
| 2007 (1.124) | | | | | | | | | |
| Men's | 7.87% | 3.61% | 11.48% | 7.67% | 3.60% | 11.27% | 6.12% | 3.55% | 9.67% |
| Women's | 7.33% | 3.59% | 10.92% | -11.94% | 2.95% | -8.99% | 5.95% | 3.55% | 9.49% |
| Coed | -1.77% | 3.29% | 1.52% | 5.95% | 3.55% | 9.49% | 4.64% | 3.50% | 8.14% |
| Total | -4.59% | 3.19% | -1.40% | 2.68% | 3.44% | 6.12% | 6.06% | 3.55% | 9.61% |
| 2006 (1.052) | | | | | | | | | |
| Men's | -3.34% | 4.95% | 1.61% | 4.27% | 5.34% | 9.61% | 8.36% | 5.55% | 13.91% |
| Women's | -15.07% | 4.35% | -10.72% | -0.36% | 5.10% | 4.74% | 1.03% | 5.17% | 6.21% |
| Coed | 5.05% | 5.38% | 10.42% | 12.77% | 5.77% | 18.55% | 13.01% | 5.79% | 18.80% |
| Total | 3.42% | 5.30% | 8.72% | 2.52% | 5.25% | 7.77% | 9.27% | 5.60% | 14.87% |
| 2005 (1.035) | | | | | | | | | |
| Men's | 15.69% | 4.05% | 19.74% | 11.14% | 3.89% | 15.03% | -2.01% | 3.43% | 1.42% |
| Women's | 34.44% | 4.71% | 39.15% | 1.36% | 3.55% | 4.91% | 6.53% | 3.73% | 10.26% |
| Coed | 46.01% | 5.11% | 51.12% | 19.28% | 4.17% | 23.45% | 7.94% | 3.78% | 11.72% |
| Total | 2.74% | 3.60% | 6.33% | 12.49% | 3.94% | 16.43% | 3.74% | 3.63% | 7.37% |

Notes: The Total Change reflects unadjusted amounts for the two years.

The Real Change reflects the change after adjusting the second year for the respective HEPI.

The Inflationary Change is caused by the increase in the HEPI.

TABLE 3.4
TRENDS in PROGRAM REVENUES and EXPENSES
FOOTBALL BOWL SUBDIVISION
Fiscal Years 2004 through 2008

| | Generated Revenues | | Total Revenues | | Total Expenses | |
|--------------------|--------------------|------------|----------------|------------|----------------|------------|
| | Median | Largest | Median | Largest | Median | Largest |
| 2008 | | | | | | |
| Football | 14,189,000 | 71,471,000 | 14,841,000 | 72,952,000 | 10,592,000 | 27,639,000 |
| Men's Basketball | 4,718,000 | 23,520,000 | 4,758,000 | 23,520,000 | 3,696,000 | 15,048,000 |
| Women's Basketball | 216,000 | 5,271,000 | 490,000 | 5,271,000 | 1,999,000 | 5,168,000 |
| 2007 | | | | | | |
| Football | 11,259,000 | 66,162,000 | 11,979,000 | 66,162,000 | 9,870,000 | 31,137,000 |
| Men's Basketball | 4,481,000 | 23,217,000 | 4,763,000 | 23,217,000 | 3,169,000 | 9,333,000 |
| Women's Basketball | 223,000 | 4,843,000 | 413,000 | 4,843,000 | 1,729,000 | 5,178,000 |
| 2006 | | | | | | |
| Football | 10,617,000 | 63,717,000 | 11,604,000 | 63,717,000 | 8,535,000 | 32,289,000 |
| Men's Basketball | 3,981,000 | 21,478,000 | 4,063,000 | 21,478,000 | 3,058,000 | 12,314,000 |
| Women's Basketball | 183,000 | 5,462,000 | 388,000 | 5,462,000 | 1,496,000 | 7,225,000 |
| 2005 | | | | | | |
| Football | 9,820,000 | 51,834,000 | 10,045,000 | 53,204,000 | 7,641,000 | 25,711,000 |
| Men's Basketball | 4,013,000 | 18,524,000 | 4,190,000 | 18,524,000 | 2,648,000 | 9,043,000 |
| Women's Basketball | 160,000 | 5,923,000 | 425,000 | 5,923,000 | 1,538,000 | 5,583,000 |
| 2004 | | | | | | |
| Football | 8,289,000 | 46,242,000 | 9,209,000 | 47,556,000 | 7,493,000 | 16,402,000 |
| Men's Basketball | 3,212,000 | 16,466,000 | 3,212,000 | 16,466,000 | 2,480,000 | 6,170,000 |
| Women's Basketball | 149,000 | 4,937,000 | 382,000 | 4,937,000 | 1,367,000 | 5,175,000 |

TABLE 3.5
NET GENERATED REVENUES BY GENDER
FOOTBALL BOWL SUBDIVISION
Fiscal Years 2004 through 2008

| | | Generated Revenues Exceed Expenses | | | Expenses Exceed Generated Revenues | | |
|--------------------------|------------------------|------------------------------------|------------------|--------------------|------------------------------------|------------------|----------------------|
| | | Number Reporting | Percent of Total | Median Net Revenue | Number Reporting | Percent of Total | Negative Net Revenue |
| 2008 | | | | | | | |
| | Men's Program | 59 | 50% | 12,014,000 | 60 | 50% | 4,330,000 |
| | Women's Program | 0 | 0% | N/A | 119 | 100% | 6,153,000 |
| | Total | 25 | 21% | 3,867,000 | 93 | 79% | 9,870,000 |
| 2007 | | | | | | | |
| | Men's Program | 55 | 46% | 12,526,000 | 64 | 54% | 3,659,000 |
| | Women's Program | 0 | 0% | N/A | 119 | 100% | 5,547,000 |
| | Total | 25 | 21% | 2,998,000 | 94 | 79% | 9,748,000 |
| 2006 | | | | | | | |
| | Men's Program | 61 | 51% | 9,533,000 | 58 | 49% | 4,446,000 |
| | Women's Program | 0 | 0% | N/A | 119 | 100% | 4,981,000 |
| | Total | 19 | 17% | 4,291,000 | 99 | 83% | 8,923,000 |
| 2005 | | | | | | | |
| | Men's Program | 59 | 50% | 10,400,000 | 58 | 50% | 3,690,000 |
| | Women's Program | 1 | 1% | N/A | 117 | 99% | 4,684,000 |
| | Total | 18 | 15% | 2,613,000 | 99 | 85% | 7,167,000 |
| Fiscal 2004 | | | | | | | |
| | Men's Program | 58 | 50% | 9,130,000 | 58 | 50% | 3,330,000 |
| | Women's Program | 0 | 0% | N/A | 116 | 100% | 4,113,000 |
| | Total | 18 | 15% | 4,237,000 | 98 | 84% | 7,093,000 |
| Five Year Average | | | | | | | |
| | Total Program | 18 | 15% | 4,091,000 | 101 | 85% | 8,042,000 |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues. Allocated revenues include direct institutional support, indirect support, student fees, and governmental support. One institution reported break-even results for 2008.

TABLE 3.6
NET GENERATED REVENUES BY PROGRAM
FOOTBALL BOWL SUBDIVISION
Fiscal Years 2004 through 2008

| | | Generated Revenues Exceed Expenses | | | Expenses Exceed Generated Revenues | | |
|-------------|---------------------------|------------------------------------|------------------|--------------------|------------------------------------|------------------|----------------------|
| | | Number Reporting | Percent of Total | Median Net Revenue | Number Reporting | Percent of Total | Negative Net Revenue |
| 2008 | | | | | | | |
| | Football | 68 | 57% | 9,845,000 | 51 | 43% | 2,468,000 |
| | Men's Basketball | 67 | 56% | 2,982,000 | 52 | 44% | 809,000 |
| | Women's basketball | 1 | 1% | N/A* | 118 | 99% | 1,466,000 |
| 2007 | | | | | | | |
| | Football | 66 | 55% | 10,530,000 | 53 | 45% | 2,213,000 |
| | Men's Basketball | 68 | 57% | 2,779,000 | 51 | 43% | 852,000 |
| | Women's basketball | 2 | 2% | N/A* | 117 | 98% | 1,351,000 |
| 2006 | | | | | | | |
| | Football | 67 | 56% | 8,789,000 | 52 | 44% | 2,520,000 |
| | Men's Basketball | 68 | 57% | 2,717,000 | 51 | 43% | 812,000 |
| | Women's basketball | 2 | 2% | N/A* | 117 | 98% | 1,168,000 |
| 2005 | | | | | | | |
| | Football | 62 | 52% | 8,205,000 | 55 | 48% | 2,190,000 |
| | Men's Basketball | 70 | 60% | 2,318,000 | 47 | 40% | 617,000 |
| | Women's basketball | 2 | 2% | N/A* | 115 | 98% | 1,137,000 |
| 2004 | | | | | | | |
| | Football | 64 | 54% | 7,512,000 | 52 | 44% | 1,773,000 |
| | Men's Basketball | 67 | 57% | 2,151,000 | 49 | 42% | 552,000 |
| | Women's basketball | 3 | 3% | N/A* | 113 | 97% | 969,000 |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.

Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

*Amounts excluded for groups smaller than 10.

TABLE 3.7
SOURCES OF REVENUES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008
Median Values

| | Public | Private | Total |
|--|--------------------------|--------------------------|--------------------------|
| Total Ticket Sales | 8,707,000 | 6,329,000 | 8,554,000 |
| NCAA and conference distributions | 6,123,000 | 5,767,000 | 5,917,000 |
| Guarantees and options | 921,000 | 630,000 | 913,000 |
| Cash contributions from alumni and others | 6,629,000 | 7,714,000 | 7,512,000 |
| Third Party Support | 261,000 | 334,000 | 271,000 |
| Other: | | | |
| Concessions/Programs/Novelties | 789,000 | 555,000 | 764,000 |
| Broadcast Rights | 815,000 | 301,000 | 717,000 |
| Royalties/Advertising/Sponsorship | 2,172,000 | 1,324,000 | 1,944,000 |
| Sports camps | 401,000 | 388,000 | 401,000 |
| Endowment/Investment Income | 363,000 | 1,885,000 | 488,000 |
| Miscellaneous | 686,000 | 611,000 | 682,000 |
| Total Generated Revenues | <u>30,183,000</u> | <u>30,855,000</u> | <u>30,494,000</u> |
| Allocated Revenues: | | | |
| Direct Institutional support | 3,310,000 | 10,080,000 | 3,660,000 |
| Indirect Institutional Support | 1,630,000 | 3,279,000 | 1,781,000 |
| Student Fees | 2,930,000 | 249,000 | 2,578,000 |
| Direct government support | 590,000 | 0 | 100,000 |
| Total Allocated Revenues | <u>8,474,000</u> | <u>12,497,000</u> | <u>9,308,000</u> |
| Total All Revenues | <u><u>39,121,000</u></u> | <u><u>43,596,000</u></u> | <u><u>41,088,000</u></u> |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.
Total public schools reporting = 102; total private schools reporting = 17.

TABLE 3.8
SOURCES OF REVENUES
FOOTBALL BOWL SUBDIVISION
By Expense Quartile
Fiscal Year 2008
Median Values (See note)

| | First (High) Quartile | Second Quartile | Third Quartile | Fourth (Low) Quartile |
|--|-----------------------|-----------------|----------------|-----------------------|
| Total Ticket Sales | 22,403,000 | 13,819,000 | 6,399,000 | 1,036,000 |
| NCAA and conference distributions | 11,355,000 | 9,746,000 | 3,245,000 | 1,071,000 |
| Guarantees and options | 537,000 | 960,000 | 630,000 | 1,175,000 |
| Cash contributions from alumni and others | 19,502,000 | 12,380,000 | 4,782,000 | 1,382,000 |
| Third Party Support | 696,000 | 490,000 | 198,000 | 103,000 |
| Other: | | | | |
| Concessions/Programs/Novelties | 1,990,000 | 1,451,000 | 637,000 | 179,000 |
| Broadcast Rights | 3,908,000 | 747,000 | 403,000 | 37,000 |
| Royalties/Advertising/Sponsorship | 5,243,000 | 3,499,000 | 1,348,000 | 547,000 |
| Sports camps | 1,779,000 | 421,000 | 341,000 | 309,000 |
| Endowment/Investment Income | 1,504,000 | 851,000 | 260,000 | 175,000 |
| Miscellaneous | 1,476,000 | 924,000 | 688,000 | 242,000 |
| Total Generated Revenues | 79,228,000 | 45,757,000 | 21,069,000 | 6,593,000 |
| Allocated Revenues: | | | | |
| Direct Institutional support | 1,747,000 | 3,891,000 | 5,244,000 | 3,660,000 |
| Indirect Institutional Support | 3,238,000 | 3,580,000 | 1,682,000 | 1,158,000 |
| Student Fees | 1,935,000 | 2,084,000 | 1,939,000 | 5,052,000 |
| Direct government support | 600,000 | 4,000 | 2,793,000 | 6,000 |
| Total Allocated Revenues | 3,894,000 | 7,451,000 | 10,592,000 | 10,761,000 |
| Total All Revenues | 82,976,000 | 54,673,000 | 32,090,000 | 19,235,000 |

Note: Revenue sources are reported by quartiles of expense budgets.

TABLE 3.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008
Median Values

| | Public | Private | Total |
|---|------------|------------|------------|
| Grants-in-Aid | | | |
| Men | 3,348,000 | 6,120,000 | 3,760,000 |
| Women | 2,456,000 | 4,771,000 | 2,609,000 |
| Administrative and Non-gender | 273,000 | 244,000 | 269,000 |
| Total | 6,156,000 | 10,893,000 | 6,667,000 |
| Guarantees and Options | | | |
| Men | 1,129,000 | 1,192,000 | 1,129,000 |
| Women | 40,000 | 50,000 | 40,000 |
| Administrative and Non-gender | 2,000 | 0 | 0 |
| Total | 1,194,000 | 1,246,000 | 1,194,000 |
| Salaries and Benefits – University paid | | | |
| Men | 5,575,000 | 6,845,000 | 5,747,000 |
| Women | 2,007,000 | 2,434,000 | 2,120,000 |
| Administrative and Non-gender | 4,941,000 | 5,363,000 | 5,072,000 |
| Total | 13,365,000 | 14,240,000 | 13,375,000 |
| Salaries and Benefits – Third Party paid | | | |
| Men | 177,000 | 191,000 | 181,000 |
| Women | 26,000 | 0 | 25,000 |
| Administrative and Non-gender | 22,000 | 33,000 | 25,000 |
| Total | 209,000 | 191,000 | 203,000 |
| Severance Pay | | | |
| Men | 138,000 | 217,000 | 146,000 |
| Women | 43,000 | 40,000 | 42,000 |
| Administrative and Non-gender | 37,000 | 0 | 33,000 |
| Total | 170,000 | 244,000 | 181,000 |
| Team travel | | | |
| Men | 2,018,000 | 1,980,000 | 1,980,000 |
| Women | 997,000 | 1,002,000 | 1,002,000 |
| Administrative and Non-gender | 35,000 | 16,000 | 32,000 |
| Total | 3,085,000 | 3,272,000 | 3,090,000 |
| Recruiting | | | |
| Men | 457,000 | 545,000 | 483,000 |
| Women | 228,000 | 234,000 | 229,000 |
| Administrative and Non-gender | 6,000 | 1,000 | 6,000 |
| Total | 710,000 | 720,000 | 720,000 |

TABLE 3.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008
Median Values

| | Public | Private | Total |
|------------------------------------|-----------|-----------|-----------|
| Equipment/uniforms/supplies | | | |
| Men | 521,000 | 558,000 | 523,000 |
| Women | 236,000 | 276,000 | 246,000 |
| Administrative and Non-gender | 150,000 | 265,000 | 154,000 |
| Total | 844,000 | 1,144,000 | 1,034,000 |
| Fundraising | | | |
| Men | 161,000 | 176,000 | 162,000 |
| Women | 32,000 | 46,000 | 32,000 |
| Administrative and Non-gender | 807,000 | 1,086,000 | 844,000 |
| Total | 1,132,000 | 1,283,000 | 1,144,000 |
| Game Expenses | | | |
| Men | 1,083,000 | 966,000 | 1,066,000 |
| Women | 235,000 | 263,000 | 237,000 |
| Administrative and Non-gender | 80,000 | 53,000 | 77,000 |
| Total | 1,618,000 | 1,276,000 | 1,587,000 |
| Medical | | | |
| Men | 178,000 | 88,000 | 166,000 |
| Women | 87,000 | 52,000 | 77,000 |
| Administrative and Non-gender | 379,000 | 355,000 | 374,000 |
| Total | 554,000 | 518,000 | 550,000 |
| Membership Dues | | | |
| Men | 10,000 | 18,000 | 10,000 |
| Women | 6,000 | 11,000 | 7,000 |
| Administrative and Non-gender | 102,000 | 48,000 | 101,000 |
| Total | 120,000 | 148,000 | 124,000 |
| Sports Camps | | | |
| Men | 224,000 | 157,000 | 223,000 |
| Women | 149,000 | 19,000 | 125,000 |
| Administrative and Non-gender | 40,000 | 7,000 | 33,000 |
| Total | 401,000 | 231,000 | 307,000 |
| Spirit Groups | | | |
| Men | 164,000 | 34,000 | 88,000 |
| Women | 17,000 | 26,000 | 24,000 |
| Administrative and Non-gender | 118,000 | 70,000 | 115,000 |
| Total | 154,000 | 86,000 | 141,000 |

TABLE 3.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008
Median Values

| | Public | Private | Total |
|--|------------|------------|------------|
| Facilities Maintenance and Rental | | | |
| Men | 384,000 | 433,000 | 384,000 |
| Women | 85,000 | 139,000 | 85,000 |
| Administrative and Non-gender | 2,774,000 | 2,413,000 | 2,609,000 |
| Total | 3,519,000 | 3,851,000 | 3,799,000 |
| Indirect Institutional Support | | | |
| Men | 609,000 | 1,964,000 | 790,000 |
| Women | 159,000 | 698,000 | 367,000 |
| Administrative and Non-gender | 1,310,000 | 1,362,000 | 1,362,000 |
| Total | 1,578,000 | 2,977,000 | 1,699,000 |
| Other | | | |
| Men | 766,000 | 1,323,000 | 809,000 |
| Women | 243,000 | 241,000 | 142,000 |
| Administrative and Non-gender | 2,299,000 | 1,886,000 | 2,158,000 |
| Total | 3,167,000 | 3,348,000 | 3,219,000 |
| Total Operating Expenses | | | |
| Men | 17,046,000 | 24,452,000 | 19,069,000 |
| Women | 6,985,000 | 10,144,000 | 7,283,000 |
| Administrative and Non-gender | 14,252,000 | 13,264,000 | 14,232,000 |
| Total | 38,288,000 | 45,522,000 | 41,363,000 |

NOTE: Total public schools reporting = 102; total private schools reporting = 17.
Because of zero values reported by respondents, median values can be misleading.

TABLE 3.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL BOWL SUBDIVISION
By Expense Quartile
Fiscal Year 2008
Median Values

| | First (High) Quartile | Second Quartile | Third Quartile | Fourth (Low) Quartile |
|---|-----------------------|-----------------|----------------|-----------------------|
| Grants-in-Aid | | | | |
| Men | 4,340,000 | 4,492,000 | 2,991,000 | 2,523,000 |
| Women | 3,373,000 | 3,467,000 | 2,175,000 | 1,792,000 |
| Administrative and Non-gender | 470,000 | 319,000 | 241,000 | 166,000 |
| Total | 8,167,000 | 8,613,000 | 5,405,000 | 4,637,000 |
| Guarantees and Options | | | | |
| Men | 2,202,000 | 1,718,000 | 873,000 | 405,000 |
| Women | 66,000 | 51,000 | 30,000 | 8,000 |
| Administrative and Non-gender | 86,000 | 0 | 1,000 | 0 |
| Total | 2,315,000 | 1,809,000 | 930,000 | 413,000 |
| Salaries and Benefits – University paid | | | | |
| Men | 10,364,000 | 7,933,000 | 4,672,000 | 2,472,000 |
| Women | 3,451,000 | 2,518,000 | 1,616,000 | 1,198,000 |
| Administrative and Non-gender | 9,608,000 | 6,765,000 | 4,537,000 | 2,361,000 |
| Total | 23,423,000 | 16,975,000 | 11,370,000 | 6,254,000 |
| Salaries and Benefits – Third Party paid | | | | |
| Men | 493,000 | 295,000 | 132,000 | 37,000 |
| Women | 68,000 | 26,000 | 11,000 | 18,000 |
| Administrative and Non-gender | 133,000 | 58,000 | 13,000 | 0 |
| Total | 559,000 | 405,000 | 136,000 | 78,000 |
| Severance Pay | | | | |
| Men | 324,000 | 145,000 | 146,000 | 94,000 |
| Women | 85,000 | 29,000 | 48,000 | 6,000 |
| Administrative and Non-gender | 45,000 | 33,000 | 125,000 | 3,000 |
| Total | 323,000 | 189,000 | 163,000 | 90,000 |
| Team travel | | | | |
| Men | 3,047,000 | 2,502,000 | 1,638,000 | 1,064,000 |
| Women | 1,719,000 | 1,165,000 | 819,000 | 567,000 |
| Administrative and Non-gender | 83,000 | 12,000 | 47,000 | 24,000 |
| Total | 4,835,000 | 3,774,000 | 2,509,000 | 1,670,000 |

TABLE 3.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL BOWL SUBDIVISION

By Expense Quartile
Fiscal Year 2008
Median Values

| | First (High) Quartile | Second Quartile | Third Quartile | Fourth (Low) Quartile |
|------------------------------------|--------------------------|--------------------|-------------------|--------------------------|
| Recruiting | | | | |
| Men | 756,000 | 593,000 | 382,000 | 243,000 |
| Women | 350,000 | 265,000 | 175,000 | 106,000 |
| Administrative and Non-gender | 21,000 | 2,000 | 4,000 | 5,000 |
| Total | 1,083,000 | 897,000 | 585,000 | 361,000 |
| Equipment/uniforms/supplies | | | | |
| Men | 956,000 | 702,000 | 479,000 | 320,000 |
| Women | 434,000 | 291,000 | 225,000 | 151,000 |
| Administrative and Non-gender | 256,000 | 108,000 | 126,000 | 117,000 |
| Total | 1,706,000 | 1,198,000 | 789,000 | 639,000 |
| Fundraising | | | | |
| Men | 255,000 | 281,000 | 163,000 | 33,000 |
| Women | 96,000 | 83,000 | 28,000 | 11,000 |
| Administrative and Non-gender | 1,534,000 | 1,208,000 | 844,000 | 447,000 |
| Total | 1,679,000 | 1,432,000 | 1,128,000 | 507,000 |
| Game Expenses | | | | |
| Men | 2,316,000 | 1,806,000 | 828,000 | 301,000 |
| Women | 389,000 | 322,000 | 199,000 | 99,000 |
| Administrative and Non-gender | 408,000 | 59,000 | 45,000 | 62,000 |
| Total | 3,337,000 | 2,414,000 | 1,116,000 | 549,000 |
| Medical | | | | |
| Men | 407,000 | 188,000 | 84,000 | 6,000 |
| Women | 190,000 | 68,000 | 53,000 | 1,000 |
| Administrative and Non-gender | 556,000 | 569,000 | 445,000 | 211,000 |
| Total | 850,000 | 594,000 | 481,000 | 257,000 |
| Membership Dues | | | | |
| Men | 13,000 | 11,000 | 10,000 | 4,000 |
| Women | 9,000 | 9,000 | 8,000 | 4,000 |
| Administrative and Non-gender | 30,000 | 45,000 | 323,000 | 189,000 |
| Total | 89,000 | 98,000 | 341,000 | 189,000 |

TABLE 3.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL BOWL SUBDIVISION
By Expense Quartile
Fiscal Year 2008
Median Values

| | First (High) Quartile | Second Quartile | Third Quartile | Fourth (Low) Quartile |
|--|-----------------------|-----------------|----------------|-----------------------|
| Sports Camps | | | | |
| Men | 649,000 | 447,000 | 115,000 | 135,000 |
| Women | 394,000 | 241,000 | 85,000 | 79,000 |
| Administrative and Non-gender | 269,000 | 6,000 | 108,000 | 26,000 |
| Total | 1,383,000 | 424,000 | 229,000 | 253,000 |
| Spirit Groups | | | | |
| Men | 261,000 | 145,000 | 31,000 | 8,000 |
| Women | 34,000 | 26,000 | 24,000 | 6,000 |
| Administrative and Non-gender | 155,000 | 143,000 | 131,000 | 53,000 |
| Total | 342,000 | 192,000 | 125,000 | 55,000 |
| Facilities Maintenance and Rental | | | | |
| Men | 1,851,000 | 547,000 | 563,000 | 88,000 |
| Women | 289,000 | 126,000 | 53,000 | 22,000 |
| Administrative and Non-gender | 10,818,000 | 4,340,000 | 1,242,000 | 340,000 |
| Total | 15,628,000 | 5,937,000 | 1,595,000 | 444,000 |
| Indirect Institutional Support | | | | |
| Men | 1,577,000 | 3,336,000 | 1,565,000 | 108,000 |
| Women | 46,000 | 947,000 | 831,000 | 86,000 |
| Administrative and Non-gender | 2,007,000 | 1,845,000 | 1,046,000 | 877,000 |
| Total | 2,572,000 | 3,279,000 | 1,639,000 | 1,200,000 |
| Other | | | | |
| Men | 1,795,000 | 894,000 | 706,000 | 216,000 |
| Women | 523,000 | 282,000 | 212,000 | 109,000 |
| Administrative and Non-gender | 4,550,000 | 2,575,000 | 2,072,000 | 523,000 |
| Total | 6,458,000 | 4,206,000 | 2,989,000 | 942,000 |
| Total Operating Expenses | | | | |
| Men | 31,272,000 | 24,520,000 | 14,574,000 | 8,220,000 |
| Women | 12,081,000 | 10,017,000 | 6,168,000 | 4,390,000 |
| Administrative and Non-gender | 32,693,000 | 17,859,000 | 11,994,000 | 6,182,000 |
| Total | 76,946,000 | 51,954,000 | 31,785,000 | 18,875,000 |

Note: Operating expenses are reported by quartile, based on Total Expenses, for the subdivision. Thus, an institution represented in the top quartile of total revenues is operating at a different level than an institution in a lower revenue quartile.

TABLE 3.11
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
FOOTBALL BOWL SUBDIVISION
Median Values
Fiscal Year 2008

| Sport | Men's Programs | | | Women's Programs | | |
|-------------------------|--------------------|------------|-------------|--------------------|-----------|-------------|
| | Generated Revenues | Expenses | Net Revenue | Generated Revenues | Expenses | Net Revenue |
| Baseball | 254,000 | 1,118,000 | (709,000) | N/A | N/A | N/A |
| Basketball | 4,364,000 | 3,696,000 | 518,000 | 198,000 | 1,999,000 | (1,466,000) |
| Crew | N/A | N/A | N/A | 64,000 | 992,000 | (833,000) |
| Equestrian | N/A | N/A | N/A | 106,000 | 719,000 | (580,000) |
| Fencing | 10,000 | 153,000 | (114,000) | 12,000 | 193,000 | (175,000) |
| Field Hockey | N/A | N/A | N/A | 72,000 | 747,000 | (739,000) |
| Football | 12,932,000 | 10,592,000 | 1,950,000 | N/A | N/A | N/A |
| Golf | 60,000 | 337,000 | (262,000) | 41,000 | 397,000 | (314,000) |
| Gymnastics | 71,000 | 527,000 | (418,000) | 72,000 | 742,000 | (694,000) |
| Ice Hockey | 638,000 | 1,807,000 | (605,000) | 56,000 | 976,000 | (910,000) |
| Lacrosse | 372,000 | 1,006,000 | (640,000) | 93,000 | 727,000 | (616,000) |
| Rifle | 0 | 25,000 | (25,000) | 2,000 | 31,000 | (31,000) |
| Skiing | 37,000 | 327,000 | (290,000) | 36,000 | 280,000 | (245,000) |
| Soccer | 108,000 | 735,000 | (583,000) | 59,000 | 812,000 | (672,000) |
| Softball | N/A | N/A | N/A | 47,000 | 786,000 | (691,000) |
| Swimming | 42,000 | 597,000 | (545,000) | 38,000 | 678,000 | (617,000) |
| Synchronized Swimming | N/A | N/A | N/A | 8,000 | 484,000 | (484,000) |
| Tennis | 42,000 | 434,000 | (361,000) | 23,000 | 444,000 | (409,000) |
| Track & Field/X Country | 39,000 | 756,000 | (657,000) | 34,000 | 821,000 | (761,000) |
| Volleyball | 206,000 | 505,000 | (398,000) | 66,000 | 854,000 | (749,000) |
| Water Polo | 167,000 | 525,000 | (301,000) | 16,000 | 522,000 | (492,000) |
| Wrestling | 116,000 | 667,000 | (518,000) | N/A | N/A | N/A |
| Other | 265,000 | 657,000 | (242,000) | 40,000 | 100,000 | (76,000) |

Notes: Revenues are reported excluding all allocated revenues. Expenses are reported excluding third party support.
Medians shown represent only those institutions reporting some amount for revenues or expenses,

TABLE 3.12(a)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
FOOTBALL BOWL SUBDIVISION
Median Values
Fiscal Year 2008

| | — Head Coach — | | | — All Assistant Coaches — | | | — All Coaches — | | | — Administrative — | | |
|---------------------|-----------------------|----------------|-----------|----------------------------------|----------------|-----------|------------------------|----------------|-----------|---------------------------|----------------|---------|
| | Institution Paid | 3rd Party Paid | Total | Institution Paid | 3rd Party Paid | Total | Institution Paid | 3rd Party Paid | Total | Institution Paid | 3rd Party Paid | Total |
| Baseball | 151,000 | 5,000 | 157,000 | 139,000 | 2,000 | 139,000 | 303,000 | 10,000 | 311,000 | 42,000 | 0 | 42,000 |
| Basketball | 735,000 | 22,000 | 822,000 | 425,000 | 7,000 | 425,000 | 1,139,000 | 51,000 | 1,265,000 | 177,000 | 0 | 177,000 |
| Cross Country/Track | 70,000 | 1,000 | 70,000 | 98,000 | 0 | 98,000 | 178,000 | 2,000 | 178,000 | 20,000 | 0 | 20,000 |
| Fencing | 39,000 | 0 | 39,000 | 20,000 | 0 | 20,000 | 62,000 | 0 | 62,000 | 6,000 | 0 | 6,000 |
| Football | 1,027,000 | 20,000 | 1,095,000 | 1,740,000 | 33,000 | 1,750,000 | 2,729,000 | 71,000 | 2,971,000 | 405,000 | 1,000 | 405,000 |
| Golf | 100,000 | 4,000 | 100,000 | 38,000 | 0 | 38,000 | 119,000 | 5,000 | 120,000 | 12,000 | 0 | 11,000 |
| Gymnastics | 110,000 | 0 | 110,000 | 91,000 | 0 | 91,000 | 186,000 | 0 | 186,000 | 8,000 | 0 | 8,000 |
| Ice Hockey | 269,000 | 1,000 | 315,000 | 217,000 | 0 | 217,000 | 516,000 | 1,000 | 516,000 | 126,000 | 0 | 126,000 |
| Lacrosse | 176,000 | 0 | 187,000 | 115,000 | 0 | 120,000 | 301,000 | 0 | 305,000 | 17,000 | 0 | 17,000 |
| Rifle | 25,000 | 0 | 25,000 | 0 | 0 | 0 | 25,000 | 0 | 25,000 | 0 | 0 | 0 |
| Skiing | 43,000 | 2,000 | 44,000 | 27,000 | 0 | 27,000 | 62,000 | 2,000 | 62,000 | 10,000 | 0 | 10,000 |
| Soccer | 113,000 | 8,000 | 113,000 | 87,000 | 0 | 87,000 | 200,000 | 11,000 | 200,000 | 6,000 | 0 | 6,000 |
| Swimming | 60,000 | 2,000 | 61,000 | 80,000 | 4,000 | 81,000 | 163,000 | 6,000 | 166,000 | 19,000 | 0 | 19,000 |
| Tennis | 97,000 | 3,000 | 98,000 | 45,000 | 0 | 45,000 | 142,000 | 3,000 | 142,000 | 8,000 | 0 | 8,000 |
| Volleyball | 107,000 | 0 | 107,000 | 73,000 | 0 | 73,000 | 182,000 | 0 | 182,000 | 13,000 | 0 | 13,000 |
| Water Polo | 96,000 | 0 | 96,000 | 59,000 | 0 | 59,000 | 156,000 | 0 | 156,000 | 7,000 | 0 | 7,000 |
| Wrestling | 93,000 | 1,000 | 96,000 | 100,000 | 1,000 | 100,000 | 196,000 | 1,000 | 200,000 | 13,000 | 0 | 13,000 |
| Other | 79,000 | 0 | 79,000 | 39,000 | 0 | 39,000 | 118,000 | 0 | 118,000 | 28,000 | 0 | 28,000 |

TABLE 3.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
FOOTBALL BOWL SUBDIVISION
Median Values
Fiscal Year 2008

| | — Head Coach — | | | — All Assistant Coaches — | | | — All Coaches — | | | — Administrative — | | |
|-----------------------|-----------------------|----------------|---------|----------------------------------|----------------|---------|------------------------|----------------|---------|---------------------------|----------------|---------|
| | Institution Paid | 3rd Party Paid | Total | Institution Paid | 3rd Party Paid | Total | Institution Paid | 3rd Party Paid | Total | Institution Paid | 3rd Party Paid | Total |
| Basketball | 277,000 | 4,000 | 277,000 | 310,000 | 2,000 | 313,000 | 586,000 | 8,000 | 598,000 | 116,000 | 0 | 116,000 |
| Bowling | 41,000 | 0 | 41,000 | 52,000 | 0 | 52,000 | 41,000 | 0 | 41,000 | 10,000 | 0 | 10,000 |
| Crew | 96,000 | 0 | 96,000 | 92,000 | 0 | 93,000 | 183,000 | 0 | 183,000 | 35,000 | 0 | 35,000 |
| Cross Country/Track | 77,000 | 1,000 | 77,000 | 94,000 | 1,000 | 94,000 | 167,000 | 3,000 | 167,000 | 19,000 | 0 | 19,000 |
| Equestrian | 80,000 | 7,000 | 81,000 | 85,000 | 5,000 | 87,000 | 144,000 | 12,000 | 144,000 | 64,000 | 1,000 | 64,000 |
| Fencing | 39,000 | 0 | 39,000 | 30,000 | 0 | 30,000 | 62,000 | 0 | 62,000 | 7,000 | 0 | 7,000 |
| Field Hockey | 110,000 | 0 | 111,000 | 83,000 | 0 | 83,000 | 185,000 | 0 | 193,000 | 6,000 | 0 | 6,000 |
| Golf | 81,000 | 4,000 | 83,000 | 35,000 | 0 | 35,000 | 105,000 | 4,000 | 110,000 | 5,000 | 0 | 5,000 |
| Gymnastics | 101,000 | 6,000 | 102,000 | 116,000 | 7,000 | 116,000 | 218,000 | 14,000 | 222,000 | 17,000 | 3,000 | 17,000 |
| Ice Hockey | 113,000 | 0 | 113,000 | 92,000 | 0 | 92,000 | 205,000 | 0 | 205,000 | 10,000 | 0 | 10,000 |
| Lacrosse | 100,000 | 0 | 100,000 | 85,000 | 0 | 85,000 | 196,000 | 0 | 196,000 | 5,000 | 0 | 5,000 |
| Rifle | 27,000 | 0 | 27,000 | 0 | 0 | 0 | 27,000 | 0 | 27,000 | 2,000 | 0 | 2,000 |
| Skiing | 43,000 | 2,000 | 44,000 | 27,000 | 0 | 27,000 | 62,000 | 2,000 | 62,000 | 10,000 | 0 | 10,000 |
| Soccer | 102,000 | 5,000 | 105,000 | 89,000 | 2,000 | 89,000 | 196,000 | 5,000 | 197,000 | 10,000 | 0 | 10,000 |
| Softball | 101,000 | 1,000 | 101,000 | 98,000 | 0 | 99,000 | 198,000 | 2,000 | 198,000 | 18,000 | 0 | 18,000 |
| Swimming | 73,000 | 3,000 | 74,000 | 69,000 | 3,000 | 69,000 | 154,000 | 6,000 | 154,000 | 9,000 | 0 | 9,000 |
| Synchronized Swimming | 78,000 | 0 | 78,000 | 50,000 | 0 | 50,000 | 128,000 | 0 | 128,000 | 7,000 | 0 | 7,000 |
| Tennis | 78,000 | 1,000 | 79,000 | 38,000 | 0 | 38,000 | 114,000 | 2,000 | 115,000 | 7,000 | 0 | 7,000 |
| Volleyball | 119,000 | 4,000 | 120,000 | 105,000 | 1,000 | 106,000 | 222,000 | 5,000 | 222,000 | 19,000 | 0 | 19,000 |
| Water Polo | 84,000 | 3,000 | 84,000 | 46,000 | 1,000 | 46,000 | 130,000 | 3,000 | 130,000 | 5,000 | 0 | 5,000 |
| Other | 56,000 | 0 | 61,000 | 30,000 | 0 | 30,000 | 56,000 | 0 | 63,000 | 6,000 | 0 | 6,000 |

TABLE 3.13
TOTAL SALARIES AND BENEFITS
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008
Median Values

| | — Public — | | | — Private — | | | — Total — | | |
|--------------------------------|---------------|-----------------|------------|---------------|-----------------|------------|---------------|-----------------|------------|
| | Men's Program | Women's Program | Non-gender | Men's Program | Women's Program | Non-gender | Men's Program | Women's Program | Non-gender |
| Head Coaches | | | | | | | | | |
| Institution Paid | 2,245,000 | 983,000 | 0 | 2,859,000 | 1,336,000 | 0 | 2,434,000 | 1,035,000 | 0 |
| Third Party Paid | 108,000 | 16,000 | 0 | 133,000 | 18,000 | 0 | 108,000 | 16,000 | 0 |
| Total | 2,465,000 | 1,003,000 | 0 | 2,911,000 | 1,336,000 | 0 | 2,799,000 | 1,040,000 | 0 |
| Assistant Coaches | | | | | | | | | |
| Institution Paid | 2,701,000 | 916,000 | 0 | 2,761,000 | 877,000 | 0 | 2,721,000 | 915,000 | 0 |
| Third Party Paid | 49,000 | 17,000 | 0 | 0 | 0 | 0 | 44,000 | 16,000 | 0 |
| Total | 2,701,000 | 918,000 | 0 | 1,761,000 | 877,000 | 0 | 2,721,000 | 917,000 | 0 |
| Administrative Salaries | | | | | | | | | |
| Institution Paid | 727,000 | 217,000 | 4,941,000 | 742,000 | 160,000 | 5,363,000 | 736,000 | 195,000 | 5,072,000 |
| Third Party Paid | 9,000 | 0 | 22,000 | 0 | 0 | 33,000 | 1,000 | 0 | 25,000 |
| Total | 727,000 | 217,000 | 4,941,000 | 742,000 | 161,000 | 5,363,000 | 736,000 | 195,000 | 5,072,000 |
| Total Program | | | | | | | | | |
| Institution Paid | 5,575,000 | 2,007,000 | 4,941,000 | 6,845,000 | 2,434,000 | 2,120,000 | 5,747,000 | 2,120,000 | 5,072,000 |
| Third Party Paid | 177,000 | 26,000 | 22,000 | 191,000 | 0 | 25,000 | 181,000 | 25,000 | 25,000 |
| Total | 5,751,000 | 2,050,000 | 4,941,000 | 6,845,000 | 2,434,000 | 5,363,000 | 5,919,000 | 2,165,000 | 5,072,000 |
| Severance Pay | 137,000 | 43,000 | 37,000 | 217,000 | 40,000 | 0 | 146,000 | 42,000 | 33,000 |

Note: Third Party Payments represent payments received from parties and entities outside the institution and guaranteed by the institution.
 Total public schools reporting = 102; total private schools reporting = 17.

TABLE 3.14
REVENUE DISTRIBUTION PERCENTAGES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008
Based on Mean Values

| | Public Schools Percent of | | Private Schools Percent of | | Total Subdivision Percent of | |
|--|------------------------------|------------|-------------------------------|------------|---------------------------------|------------|
| | Gen. Rev. | Total Rev. | Gen. Rev. | Total Rev. | Gen. Rev. | Total Rev. |
| Total Ticket Sales | 27 | 20 | 26 | 17 | 26 | 20 |
| NCAA and conference distributions | 19 | 13 | 23 | 15 | 19 | 14 |
| Guarantees and options | 8 | 4 | 3 | 2 | 7 | 3 |
| Cash contributions from alumni and others | 25 | 18 | 26 | 17 | 25 | 18 |
| Third Party Support | 1 | 0 | 1 | 0 | 1 | 0 |
| Other: | | | | | | |
| Concessions/Programs/Novelties | 3 | 2 | 2 | 1 | 3 | 2 |
| Broadcast Rights | 2 | 2 | 2 | 2 | 2 | 2 |
| Royalties/Advertising/Sponsorship | 8 | 6 | 6 | 4 | 8 | 5 |
| Sports camps | 2 | 1 | 1 | 1 | 2 | 1 |
| Endowment/Investment Income | 2 | 1 | 8 | 6 | 3 | 1 |
| Miscellaneous | 3 | 2 | 2 | 1 | 3 | 2 |
| Total Generated Revenues | <u>100</u> | 71 | <u>100</u> | 67 | <u>100</u> | 70 |
| Allocated Revenues: | | | | | | |
| Direct Institutional support | | 13 | | 25 | | 14 |
| Indirect Institutional Support | | 3 | | 7 | | 4 |
| Student Fees | | 12 | | 1 | | 10 |
| Direct government support | | 2 | | 0 | | 2 |
| Total Allocated Revenues | | 29 | | 33 | | 30 |
| Total All Revenues | | <u>100</u> | | <u>100</u> | | <u>100</u> |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.
These percentages are based on mean values, rather than medians.
Total public schools reporting = 102; total private schools reporting = 17.

TABLE 3.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
FOOTBALL BOWL SUBDIVISION
PERCENT OF TOTAL EXPENSES

Mean Values
Fiscal Year 2008

| | Public | Private | Subdivision |
|---|--------|---------|-------------|
| Grants-in-Aid | | | |
| Men | 9 | 13 | 10 |
| Women | 7 | 9 | 7 |
| Administrative and Non-gender | 1 | 1 | 1 |
| Total | 16 | 23 | 17 |
| Guarantees and Options | | | |
| Men | 3 | 3 | 3 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 3 | 3 | 3 |
| Salaries and Benefits – University paid | | | |
| Men | 14 | 15 | 14 |
| Women | 6 | 6 | 6 |
| Administrative and Non-gender | 13 | 11 | 13 |
| Total | 34 | 31 | 33 |
| Salaries and Benefits – Third Party paid | | | |
| Men | 0 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 0 | 0 | 1 |
| Severance Pay | | | |
| Men | 0 | 1 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 1 | 1 | 1 |
| Team travel | | | |
| Men | 5 | 4 | 5 |
| Women | 3 | 2 | 3 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 8 | 7 | 8 |
| Recruiting | | | |
| Men | 1 | 1 | 1 |
| Women | 1 | 1 | 1 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 2 | 2 | 2 |

TABLE 3.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
FOOTBALL BOWL SUBDIVISION
PERCENT OF TOTAL EXPENSES

Mean Values
Fiscal Year 2008

| | Public | Private | Subdivision |
|------------------------------------|--------|---------|-------------|
| Equipment/uniforms/supplies | | | |
| Men | 2 | 1 | 2 |
| Women | 1 | 1 | 1 |
| Administrative and Non-gender | 1 | 1 | 1 |
| Total | 3 | 3 | 3 |
| Fundraising | | | |
| Men | 1 | 1 | 1 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 2 | 2 | 2 |
| Total | 3 | 3 | 3 |
| Game Expenses | | | |
| Men | 3 | 2 | 3 |
| Women | 1 | 0 | 1 |
| Administrative and Non-gender | 1 | 0 | 1 |
| Total | 4 | 3 | 4 |
| Medical | | | |
| Men | 0 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 1 | 1 | 1 |
| Total | 1 | 1 | 1 |
| Membership Dues | | | |
| Men | 0 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 1 | 1 | 1 |
| Total | 1 | 1 | 1 |
| Sports Camps | | | |
| Men | 0 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 1 | 0 | 1 |
| Spirit Groups | | | |
| Men | 0 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

TABLE 3.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
FOOTBALL BOWL SUBDIVISION
PERCENT OF TOTAL EXPENSES

Mean Values
Fiscal Year 2008

| | Public | Private | Subdivision |
|--|--------|---------|-------------|
| Facilities Maintenance and Rental | | | |
| Men | 2 | 3 | 2 |
| Women | 0 | 1 | 1 |
| Administrative and Non-gender | 8 | 5 | 8 |
| Total | 11 | 8 | 10 |
| Indirect Institutional Support | | | |
| Men | 0 | 2 | 1 |
| Women | 0 | 1 | 0 |
| Administrative and Non-gender | 3 | 4 | 3 |
| Total | 3 | 7 | 4 |
| Other | | | |
| Men | 2 | 3 | 2 |
| Women | 1 | 1 | 1 |
| Administrative and Non-gender | 6 | 4 | 6 |
| Total | 9 | 7 | 8 |
| Total Operating Expenses | | | |
| Men | 44 | 50 | 45 |
| Women | 19 | 21 | 19 |
| Administrative and Non-gender | 37 | 29 | 36 |
| Total | 100 | 100 | 100 |

Note: These percentages are based on mean values, rather than medians.

TABLE 3.16
TOTAL GENERATED REVENUES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|------------|-------------|
| 1-10 | 3,576,000 | 5,552,000 |
| 11-20 | 5,552,000 | 8,531,000 |
| 21-30 | 8,531,000 | 13,894,000 |
| 31-40 | 13,894,000 | 21,098,000 |
| 41-50 | 21,098,000 | 30,494,000 |
| 51-60 | 30,494,000 | 43,838,000 |
| 61-70 | 43,838,000 | 55,244,000 |
| 71-80 | 55,244,000 | 64,656,000 |
| 81-90 | 64,656,000 | 85,018,000 |
| 91-100 | 85,018,000 | 118,460,000 |

TABLE 3.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|------------|------------|
| 1-10 | 1,727,000 | 2,999,000 |
| 11-20 | 2,999,000 | 4,560,000 |
| 21-30 | 4,560,000 | 7,504,000 |
| 31-40 | 7,504,000 | 13,375,000 |
| 41-50 | 13,375,000 | 22,227,000 |
| 51-60 | 22,227,000 | 28,494,000 |
| 61-70 | 28,494,000 | 35,167,000 |
| 71-80 | 35,167,000 | 43,404,000 |
| 81-90 | 43,404,000 | 62,271,000 |
| 91-100 | 62,271,000 | 89,292,000 |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

TABLE 3.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|-----------|-----------|
| 1-10 | 13,000 | 153,000 |
| 11-20 | 153,000 | 265,000 |
| 21-30 | 265,000 | 411,000 |
| 31-40 | 411,000 | 538,000 |
| 41-50 | 538,000 | 857,000 |
| 51-60 | 857,000 | 1,188,000 |
| 61-70 | 1,188,000 | 1,687,000 |
| 71-80 | 1,687,000 | 2,350,000 |
| 81-90 | 2,350,000 | 3,835,000 |
| 91-100 | 3,835,000 | 7,985,000 |

TABLE 3.19
NONGENDER GENERATED REVENUES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|------------|------------|
| 1-10 | 0 | 1,678,000 |
| 11-20 | 1,678,000 | 2,884,000 |
| 21-30 | 2,884,000 | 3,924,000 |
| 31-40 | 3,924,000 | 5,648,000 |
| 41-50 | 5,648,000 | 7,034,000 |
| 51-60 | 7,034,000 | 10,278,000 |
| 61-70 | 10,278,000 | 14,629,000 |
| 71-80 | 14,629,000 | 19,063,000 |
| 81-90 | 19,063,000 | 27,911,000 |
| 91-100 | 27,911,000 | 55,797,000 |

TABLE 3.20
FOOTBALL GENERATED REVENUES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|------------|------------|
| 1-10 | 1,182,000 | 1,973,000 |
| 11-20 | 1,973,000 | 2,737,000 |
| 21-30 | 2,737,000 | 5,051,000 |
| 31-40 | 5,051,000 | 9,265,000 |
| 41-50 | 9,265,000 | 14,189,000 |
| 51-60 | 14,189,000 | 17,768,000 |
| 61-70 | 17,768,000 | 22,553,000 |
| 71-80 | 22,553,000 | 30,440,000 |
| 81-90 | 30,440,000 | 47,408,000 |
| 91-100 | 47,408,000 | 71,471,000 |

TABLE 3.21
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|------------|------------|
| 1-10 | 126,000 | 350,000 |
| 11-20 | 350,000 | 657,000 |
| 21-30 | 657,000 | 1,303,000 |
| 31-40 | 1,303,000 | 3,010,000 |
| 41-50 | 3,010,000 | 4,718,000 |
| 51-60 | 4,718,000 | 6,188,000 |
| 61-70 | 6,188,000 | 7,763,000 |
| 71-80 | 7,763,000 | 9,440,000 |
| 81-90 | 9,440,000 | 13,395,000 |
| 91-100 | 13,395,000 | 23,520,000 |

TABLE 3.23
TOTAL OPERATING EXPENSES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|------------|-------------|
| 1-10 | 9,242,000 | 17,811,000 |
| 11-20 | 17,811,000 | 21,854,000 |
| 21-30 | 21,854,000 | 26,767,000 |
| 31-40 | 26,767,000 | 33,563,000 |
| 41-50 | 33,563,000 | 41,363,000 |
| 51-60 | 41,363,000 | 51,235,000 |
| 61-70 | 51,235,000 | 59,158,000 |
| 71-80 | 59,158,000 | 55,930,000 |
| 81-90 | 55,930,000 | 79,275,000 |
| 91-100 | 79,275,000 | 123,370,000 |

TABLE 3.22
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|-----------|-----------|
| 1-10 | 10,000 | 34,000 |
| 11-20 | 34,000 | 54,000 |
| 21-30 | 54,000 | 96,000 |
| 31-40 | 96,000 | 155,000 |
| 41-50 | 155,000 | 216,000 |
| 51-60 | 216,000 | 372,000 |
| 61-70 | 372,000 | 558,000 |
| 71-80 | 558,000 | 731,000 |
| 81-90 | 731,000 | 1,101,000 |
| 91-100 | 1,101,000 | 5,271,000 |

TABLE 3.24
MEN'S TOTAL EXPENSES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|------------|------------|
| 1-10 | 4,478,000 | 7,583,000 |
| 11-20 | 7,583,000 | 9,771,000 |
| 21-30 | 9,771,000 | 12,098,000 |
| 31-40 | 12,098,000 | 14,958,000 |
| 41-50 | 14,958,000 | 19,069,000 |
| 51-60 | 19,069,000 | 23,083,000 |
| 61-70 | 23,083,000 | 26,288,000 |
| 71-80 | 26,288,000 | 28,773,000 |
| 81-90 | 28,773,000 | 34,680,000 |
| 91-100 | 34,680,000 | 58,981,000 |

TABLE 3.25
WOMEN'S TOTAL EXPENSES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|------------|------------|
| 1-10 | 2,051,000 | 3,750,000 |
| 11-20 | 3,750,000 | 4,620,000 |
| 21-30 | 4,620,000 | 5,099,000 |
| 31-40 | 5,099,000 | 6,511,000 |
| 41-50 | 6,511,000 | 7,283,000 |
| 51-60 | 7,283,000 | 8,945,000 |
| 61-70 | 8,945,000 | 10,321,000 |
| 71-80 | 10,321,000 | 11,568,000 |
| 81-90 | 11,568,000 | 13,578,000 |
| 91-100 | 13,578,000 | 23,517,000 |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
 Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

TABLE 3.26
NONGENDER EXPENSES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|------------|------------|
| 1-10 | 2,481,000 | 5,001,000 |
| 11-20 | 5,001,000 | 6,471,000 |
| 21-30 | 6,471,000 | 8,844,000 |
| 31-40 | 8,844,000 | 11,464,000 |
| 41-50 | 11,464,000 | 14,232,000 |
| 51-60 | 14,232,000 | 16,171,000 |
| 61-70 | 16,171,000 | 22,311,000 |
| 71-80 | 22,311,000 | 26,347,000 |
| 81-90 | 26,347,000 | 36,306,000 |
| 91-100 | 36,306,000 | 72,847,000 |

TABLE 3.27
FOOTBALL EXPENSES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|------------|------------|
| 1-10 | 2,765,000 | 4,553,000 |
| 11-20 | 4,553,000 | 5,662,000 |
| 21-30 | 5,662,000 | 7,033,000 |
| 31-40 | 7,033,000 | 9,016,000 |
| 41-50 | 9,016,000 | 10,592,000 |
| 51-60 | 10,592,000 | 13,672,000 |
| 61-70 | 13,672,000 | 15,000,000 |
| 71-80 | 15,000,000 | 17,779,000 |
| 81-90 | 17,779,000 | 19,233,000 |
| 91-100 | 19,233,000 | 27,639,000 |

TABLE 3.28
MEN'S BASKETBALL EXPENSES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|-----------|------------|
| 1-10 | 784,000 | 1,297,000 |
| 11-20 | 1,297,000 | 1,626,000 |
| 21-30 | 1,626,000 | 2,177,000 |
| 31-40 | 2,177,000 | 2,926,000 |
| 41-50 | 2,926,000 | 3,696,000 |
| 51-60 | 3,696,000 | 4,317,000 |
| 61-70 | 4,317,000 | 4,758,000 |
| 71-80 | 4,758,000 | 5,474,000 |
| 81-90 | 5,474,000 | 7,402,000 |
| 91-100 | 7,402,000 | 15,048,000 |

TABLE 3.29
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
FOOTBALL BOWL SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|-----------|-----------|
| 1-10 | 528,000 | 962,000 |
| 11-20 | 962,000 | 1,089,000 |
| 21-30 | 1,089,000 | 1,351,000 |
| 31-40 | 1,351,000 | 1,539,000 |
| 41-50 | 1,539,000 | 1,999,000 |
| 51-60 | 1,999,000 | 2,279,000 |
| 61-70 | 2,279,000 | 2,534,000 |
| 71-80 | 2,534,000 | 2,873,000 |
| 81-90 | 2,873,000 | 3,310,000 |
| 91-100 | 3,310,000 | 5,168,000 |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

TABLE 3.30(a)
TOTAL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
FOOTBALL BOWL SUBDIVISION

| Fiscal Year 2008 | | |
|------------------|------------|------------|
| 1-10 | 0 | 17,000 |
| 11-20 | 17,000 | 110,000 |
| 21-30 | 110,000 | 1,145,000 |
| 31-40 | 1,145,000 | 1,533,000 |
| 41-50 | 1,533,000 | 3,634,000 |
| 51-60 | 3,634,000 | 4,611,000 |
| 61-70 | 4,611,000 | 7,217,000 |
| 71-80 | 7,217,000 | 11,034,000 |
| 81-90 | 11,034,000 | 13,375,000 |
| 91-100 | 13,375,000 | 14,275,000 |

TABLE 3.30(b)
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
FOOTBALL BOWL SUBDIVISION

| Fiscal Year 2008 | | |
|------------------|--------------|--------------|
| 1-10 | (30,380,000) | (18,275,000) |
| 11-20 | (18,275,000) | (15,583,000) |
| 21-30 | (15,583,000) | (13,955,000) |
| 31-40 | (13,955,000) | (11,052,000) |
| 41-50 | (11,052,000) | (9,870,000) |
| 51-60 | (9,870,000) | (8,999,000) |
| 61-70 | (8,999,000) | (7,426,000) |
| 71-80 | (7,426,000) | (5,288,000) |
| 81-90 | (5,288,000) | (3,572,000) |
| 91-100 | (3,572,000) | (804,000) |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

TABLE 3.31(a)
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
FOOTBALL BOWL SUBDIVISION

| Fiscal Year 2008 | | |
|------------------|------------|------------|
| 1-10 | 175,000 | 2,636,000 |
| 11-20 | 2,636,000 | 5,732,000 |
| 21-30 | 5,732,000 | 8,151,000 |
| 31-40 | 8,151,000 | 10,926,000 |
| 41-50 | 10,926,000 | 12,014,000 |
| 51-60 | 12,014,000 | 15,167,000 |
| 61-70 | 15,167,000 | 17,497,000 |
| 71-80 | 17,497,000 | 29,037,000 |
| 81-90 | 29,037,000 | 33,882,000 |
| 91-100 | 33,882,000 | 54,764,000 |

TABLE 3.31(b)
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
FOOTBALL BOWL SUBDIVISION

| Fiscal Year 2008 | | |
|------------------|--------------|-------------|
| 1-10 | (17,135,000) | (8,287,000) |
| 11-20 | (8,287,000) | (6,940,000) |
| 21-30 | (6,940,000) | (5,910,000) |
| 31-40 | (5,910,000) | (5,141,000) |
| 41-50 | (5,141,000) | (4,330,000) |
| 51-60 | (4,330,000) | (3,661,000) |
| 61-70 | (3,661,000) | (2,813,000) |
| 71-80 | (2,813,000) | (1,526,000) |
| 81-90 | (1,526,000) | (829,000) |
| 91-100 | (829,000) | (75,000) |

TABLE 3.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
FOOTBALL BOWL SUBDIVISION

| Fiscal Year 2008 | | |
|------------------|--------------|--------------|
| 1-10 | (19,968,000) | (10,639,000) |
| 11-20 | (10,639,000) | (9,416,000) |
| 21-30 | (9,416,000) | (8,502,000) |
| 31-40 | (8,502,000) | (6,870,000) |
| 41-50 | (6,870,000) | (6,153,000) |
| 51-60 | (6,153,000) | (5,155,000) |
| 61-70 | (5,155,000) | (4,634,000) |
| 71-80 | (4,634,000) | (4,030,000) |
| 81-90 | (4,030,000) | (3,511,000) |
| 91-100 | (3,511,000) | (1,629,000) |

TABLE 3.33(a)
FOOTBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
FOOTBALL BOWL SUBDIVISION

Fiscal Year 2008

| | | |
|---------------|-------------|-------------|
| 1-10 | (9,114,000) | (4,919,000) |
| 11-20 | (4,919,000) | (3,898,000) |
| 21-30 | (3,898,000) | (3,305,000) |
| 31-40 | (3,305,000) | (2,835,000) |
| 41-50 | (2,835,000) | (2,468,000) |
| 51-60 | (2,468,000) | (2,068,000) |
| 61-70 | (2,068,000) | (1,617,000) |
| 71-80 | (1,617,000) | (1,153,000) |
| 81-90 | (1,153,000) | (765,000) |
| 91-100 | (765,000) | (95,000) |

TABLE 3.33(b)
FOOTBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
FOOTBALL BOWL SUBDIVISION

Fiscal Year 2008

| | | |
|---------------|------------|------------|
| 1-10 | 71,000 | 1,705,000 |
| 11-20 | 1,705,000 | 2,551,000 |
| 21-30 | 2,551,000 | 4,555,000 |
| 31-40 | 4,555,000 | 8,052,000 |
| 41-50 | 8,052,000 | 9,845,000 |
| 51-60 | 9,845,000 | 11,525,000 |
| 61-70 | 11,525,000 | 15,255,000 |
| 71-80 | 15,255,000 | 22,563,000 |
| 81-90 | 22,563,000 | 36,916,000 |
| 91-100 | 36,916,000 | 52,335,000 |

TABLE 3.34(a)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
FOOTBALL BOWL SUBDIVISION

Fiscal Year 2008

| | | |
|---------------|-----------|------------|
| 1-10 | 49,000 | 354,000 |
| 11-20 | 354,000 | 1,250,000 |
| 21-30 | 1,250,000 | 1,575,000 |
| 31-40 | 1,575,000 | 2,237,000 |
| 41-50 | 2,237,000 | 2,982,000 |
| 51-60 | 2,982,000 | 3,725,000 |
| 61-70 | 3,725,000 | 4,667,000 |
| 71-80 | 4,667,000 | 6,301,000 |
| 81-90 | 6,301,000 | 8,423,000 |
| 91-100 | 8,423,000 | 16,029,000 |

TABLE 3.34(b)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
FOOTBALL BOWL SUBDIVISION

Fiscal Year 2008

| | | |
|---------------|-------------|-------------|
| 1-10 | (3,484,000) | (1,803,000) |
| 11-20 | (1,803,000) | (1,273,000) |
| 21-30 | (1,273,000) | (1,190,000) |
| 31-40 | (1,190,000) | (1,081,000) |
| 41-50 | (1,081,000) | (809,000) |
| 51-60 | (809,000) | (722,000) |
| 61-70 | (722,000) | (551,000) |
| 71-80 | (551,000) | (391,000) |
| 81-90 | (391,000) | (306,000) |
| 91-100 | (306,000) | (83,000) |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.

Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

TABLE 3.35
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
FOOTBALL BOWL SUBDIVISION

Fiscal Year 2008

| | | |
|---------------|-------------|-------------|
| 1-10 | (4,306,000) | (2,712,000) |
| 11-20 | (2,712,000) | (2,251,000) |
| 21-30 | (2,251,000) | (1,837,000) |
| 31-40 | (1,837,000) | (1,650,000) |
| 41-50 | (1,650,000) | (1,466,000) |
| 51-60 | (1,466,000) | (1,287,000) |
| 61-70 | (1,287,000) | (1,098,000) |
| 71-80 | (1,098,000) | (977,000) |
| 81-90 | (977,000) | (818,000) |
| 91-100 | (818,000) | (397,000) |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues. Allocated revenues include direct institutional support, indirect support, student fees, and governmental support. Two women's basketball programs reported positive net revenues.

DIVISION I

FOOTBALL CHAMPIONSHIP

SUBDIVISION

TABLE 4.1
SUMMARY of REVENUES and EXPENSES (By Gender)
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Years 2004 through 2008

| | Generated Revenues | | Total Revenues | | Total Expenses | | Median Net Revenue | |
|----------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------|
| | Median | Largest | Median | Largest | Median | Largest | Generated | Total |
| 2008 | | | | | | | | |
| Men's | 1,403,000 | 11,921,000 | 4,150,000 | 14,560,000 | 5,081,000 | 14,560,000 | (3,315,000) | (613,000) |
| Women's | 221,000 | 2,723,000 | 1,686,000 | 10,017,000 | 3,379,000 | 10,017,000 | (2,902,000) | (849,000) |
| Coed/Nongender | 1,171,000 | 11,027,000 | 5,607,000 | 32,214,000 | 3,454,000 | 29,253,000 | (2,256,000) | 1,421,000 |
| Total | 2,978,000 | 17,514,000 | 12,080,000 | 38,701,000 | 12,115,000 | 40,251,000 | (7,937,000) | 0 |
| 2007 | | | | | | | | |
| Men's | 1,318,000 | 9,913,000 | 3,250,000 | 14,183,000 | 4,431,000 | 16,205,000 | (2,885,000) | (616,000) |
| Women's | 202,000 | 2,963,000 | 1,425,000 | 9,505,000 | 3,020,000 | 9,505,000 | (2,566,000) | (941,000) |
| Coed/Nongender | 1,067,000 | 9,192,000 | 4,994,000 | 29,703,000 | 3,039,000 | 26,333,000 | (1,874,000) | 1,559,000 |
| Total | 2,809,000 | 15,249,000 | 10,527,000 | 35,761,000 | 10,541,000 | 37,430,000 | (7,442,000) | 0 |
| 2006 | | | | | | | | |
| Men's | 1,072,000 | 8,973,000 | 3,028,000 | 12,169,000 | 4,204,000 | 12,169,000 | (2,714,000) | (443,000) |
| Women's | 171,000 | 2,534,000 | 1,441,000 | 8,448,000 | 2,701,000 | 8,448,000 | (2,336,000) | (585,000) |
| Coed/Nongender | 928,000 | 8,942,000 | 4,427,000 | 27,285,000 | 2,807,000 | 24,928,000 | (1,681,000) | 1,158,000 |
| Total | 2,345,000 | 15,171,000 | 9,642,000 | 33,514,000 | 9,485,000 | 34,919,000 | (7,121,000) | 0 |
| 2005 | | | | | | | | |
| Men's | 1,040,000 | 9,195,000 | 3,097,000 | 11,249,000 | 3,850,000 | 10,200,000 | (2,613,000) | (420,000) |
| Women's | 170,000 | 2,762,000 | 1,253,000 | 7,181,000 | 2,411,000 | 5,953,000 | (2,135,000) | (663,000) |
| Coed/Nongender | 816,000 | 9,911,000 | 4,294,000 | 27,022,000 | 2,466,000 | 23,728,000 | (1,555,000) | 1,085,000 |
| Total | 2,214,000 | 14,033,000 | 9,007,000 | 31,144,000 | 8,655,000 | 32,036,000 | (6,231,000) | 0 |
| 2004 | | | | | | | | |
| Men's | 955,000 | 8,360,000 | 2,615,000 | 10,863,000 | 3,485,000 | 9,545,000 | (2,340,000) | (699,000) |
| Women's | 156,000 | 2,638,000 | 989,000 | 6,421,000 | 2,287,000 | 5,940,000 | (2,047,000) | (807,000) |
| Coed/Nongender | 702,000 | 1,063,000 | 3,581,000 | 26,863,000 | 1,987,000 | 23,260,000 | (1,127,000) | (1,365,000) |
| Total | 2,078,000 | 15,431,000 | 7,923,000 | 31,671,000 | 7,693,000 | 28,197,000 | (5,907,000) | 36,000 |

TABLE 4.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Years 2004 through 2008

| | Generated Revenues | Total Revenues | Total Expenses |
|---------------------|-----------------------|-------------------|-------------------|
| 2008 (1.165) | | | |
| Men's | 1,204,000 | 3,562,000 | 4,361,000 |
| Women's | 190,000 | 1,447,000 | 2,900,000 |
| Coed/Nongender | 1,005,000 | 4,813,000 | 2,965,000 |
| Total | 2,556,000 | 10,369,000 | 10,399,000 |
| 2007 (1.124) | | | |
| Men's | 1,172,000 | 2,890,000 | 3,941,000 |
| Women's | 180,000 | 1,267,000 | 2,866,000 |
| Coed/Nongender | 949,000 | 4,441,000 | 2,703,000 |
| Total | 2,498,000 | 9,362,000 | 9,375,000 |
| 2006 (1.088) | | | |
| Men's | 1,072,000 | 3,028,000 | 4,204,000 |
| Women's | 171,000 | 1,441,000 | 2,701,000 |
| Coed/Nongender | 928,000 | 4,427,000 | 2,807,000 |
| Total | 2,345,000 | 9,642,000 | 9,485,000 |
| 2005 (1.035) | | | |
| Men's | 1,040,000 | 3,097,000 | 3,850,000 |
| Women's | 170,000 | 1,253,000 | 2,411,000 |
| Coed/Nongender | 816,000 | 4,294,000 | 2,466,000 |
| Total | 2,214,000 | 9,007,000 | 8,655,000 |
| 2004 (1.000) | | | |
| Men's | 955,000 | 2,615,000 | 3,485,000 |
| Women's | 156,000 | 989,000 | 2,287,000 |
| Coed/Nongender | 702,000 | 3,581,000 | 1,987,000 |
| Total | 2,078,000 | 7,923,000 | 7,693,000 |

Notes: HEPI Values: 2004 = 231.5; 2005 = 239.5; 2006 = 251.9; 2007 = 260.3; 2008 = 269.7

All values have been restated in terms of 2004 dollars to remove the effects of inflation.

**Total Expenses — Reported and Real
Football Championship Subdivision
2004 through 2008**

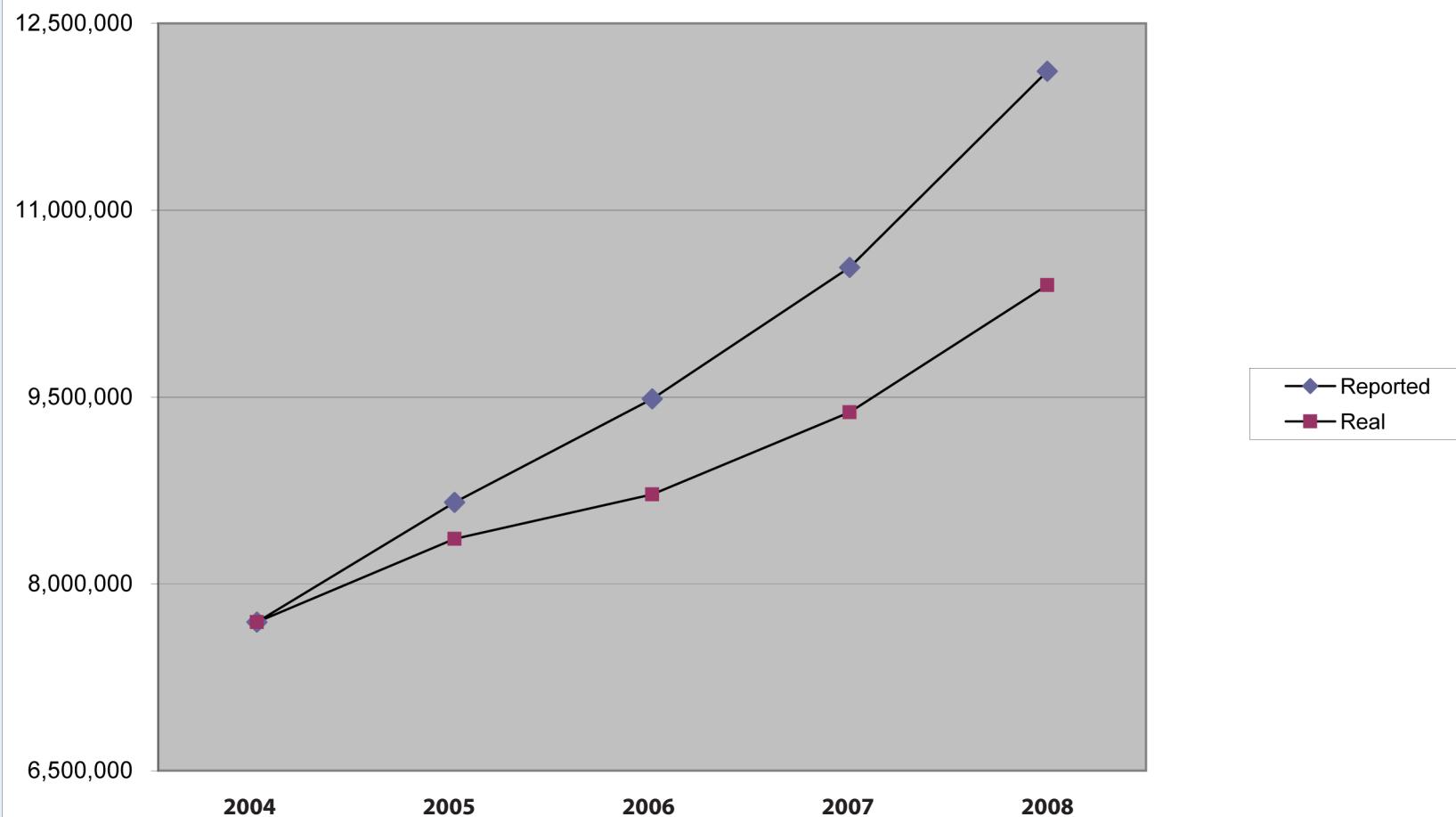


TABLE 4.3
PERCENTAGE CHANGE FROM PRIOR YEAR
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Years 2004 through 2008

| | Generated Revenues | | | Total Revenues | | | Total Expenses | | |
|---------------------|--------------------|--------------|--------|----------------|--------------|--------|----------------|--------------|--------|
| | Real | Inflationary | Total | Real | Inflationary | Total | Real | Inflationary | Total |
| 2008 (1.17) | | | | | | | | | |
| Men's | 2.74% | 3.71% | 6.45% | 23.24% | 4.45% | 27.69% | 10.67% | 4.00% | 14.67% |
| Women's | 5.59% | 3.81% | 9.41% | 14.19% | 4.12% | 18.32% | 7.99% | 3.90% | 11.89% |
| Coed | 5.92% | 3.83% | 9.75% | 8.36% | 3.91% | 12.27% | 9.69% | 3.96% | 13.66% |
| Total | 2.32% | 3.70% | 6.02% | 10.75% | 4.00% | 14.75% | 10.93% | 4.01% | 14.93% |
| 2007 (1.12) | | | | | | | | | |
| Men's | 18.97% | 3.98% | 22.95% | 3.86% | 3.48% | 7.33% | 1.99% | 3.41% | 5.40% |
| Women's | 14.30% | 3.82% | 18.13% | -4.31% | 3.20% | -1.11% | 8.19% | 3.62% | 11.81% |
| Coed | 11.26% | 3.72% | 14.98% | 9.16% | 3.65% | 12.81% | 4.76% | 3.51% | 8.27% |
| Total | 15.91% | 3.88% | 19.79% | 5.64% | 3.53% | 9.18% | 7.54% | 3.60% | 11.13% |
| 2006 (1.052) | | | | | | | | | |
| Men's | -1.9% | 5.0% | 3.1% | -7.0% | 4.8% | -2.2% | 3.9% | 5.3% | 9.2% |
| Women's | -4.3% | 4.9% | 0.6% | 9.4% | 5.6% | 15.0% | 6.6% | 5.5% | 12.0% |
| Coed | 8.2% | 5.5% | 13.7% | -1.9% | 5.0% | 3.1% | 8.3% | 5.5% | 13.8% |
| Total | 0.8% | 5.2% | 5.9% | 1.8% | 5.2% | 7.1% | 4.3% | 5.3% | 9.6% |
| 2005 (1.035) | | | | | | | | | |
| Men's | 5.2% | 3.7% | 8.9% | 14.4% | 4.0% | 18.4% | 6.7% | 3.7% | 10.5% |
| Women's | 5.3% | 3.7% | 9.0% | 22.4% | 4.3% | 26.7% | 1.9% | 3.6% | 5.4% |
| Coed | 12.3% | 3.9% | 16.2% | 15.9% | 4.1% | 19.9% | 19.9% | 4.2% | 24.1% |
| Total | 2.9% | 3.6% | 6.5% | 9.8% | 3.8% | 13.7% | 8.7% | 3.8% | 12.5% |

Notes: The Total Change reflects unadjusted amounts for the two years.

The Real Change reflects the change after adjusting the second year for the respective HEPI.

The Inflationary Change is caused by the increase in the HEPI.

TABLE 4.4
TRENDS IN PROGRAM REVENUES AND EXPENSES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Years 2004 through 2008

| | Generated Revenues | | Total Revenues | | Total Expenses | |
|--------------------|--------------------|------------|----------------|------------|----------------|-----------|
| | Median | Largest | Median | Largest | Median | Largest |
| 2008 | | | | | | |
| Football | 648,000 | 5,024,000 | 1,530,000 | 6,722,000 | 2,369,000 | 6,444,000 |
| Men's Basketball | 362,000 | 10,272,000 | 889,000 | 10,272,000 | 995,000 | 8,132,000 |
| Women's Basketball | 63,000 | 1,279,000 | 471,000 | 1,710,000 | 808,000 | 1,740,000 |
| 2006 | | | | | | |
| Football | 475,000 | 4,363,000 | 1,264,000 | 5,393,000 | 1,865,000 | 4,274,000 |
| Men's Basketball | 278,000 | 8,194,000 | 750,000 | 8,194,000 | 855,000 | 3,991,000 |
| Women's Basketball | 48,000 | 1,371,000 | 391,000 | 1,929,000 | 685,000 | 1,587,000 |
| 2005 | | | | | | |
| Football | 424,000 | 4,990,000 | 1,241,000 | 5,952,000 | 1,781,000 | 4,264,000 |
| Men's Basketball | 271,000 | 8,108,000 | 735,000 | 8,108,000 | 809,000 | 3,712,000 |
| Women's Basketball | 47,000 | 1,246,000 | 416,000 | 1,804,000 | 641,000 | 1,544,000 |
| 2004 | | | | | | |
| Football | 429,000 | 2,871,000 | 933,000 | 4,764,000 | 1,586 | 3,838 |
| Men's Basketball | 255,000 | 7,396,000 | 646,000 | 7,396,000 | 739 | 3,335 |
| Women's Basketball | 43,000 | 1,241,000 | 266,000 | 1,696,000 | 600 | 1,383 |

TABLE 4.5
NET GENERATED REVENUES BY GENDER
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Years 2004 through 2008

| | | Generated Revenues Exceed Expenses | | | Expenses Exceed Generated Revenues | | |
|--------------------------|------------------------|------------------------------------|------------------|--------------------|------------------------------------|------------------|----------------------|
| | | Number Reporting | Percent of Total | Median Net Revenue | Number Reporting | Percent of Total | Negative Net Revenue |
| 2008 | | | | | | | |
| | Men's Program | 1 | 1% | N/A* | 114 | 99% | 3,316,000 |
| | Women's Program | 0 | 0% | N/A | 115 | 100% | 2,902,000 |
| | Total | 0 | 0% | N/A | 115 | 100% | 7,937,000 |
| 2007 | | | | | | | |
| | Men's Program | 2 | 2% | N/A* | 118 | 98% | 2,922,000 |
| | Women's Program | 0 | 0% | N/A | 120 | 100% | 2,566,000 |
| | Total | 0 | 0% | N/A | 120 | 100% | 7,441,000 |
| 2006 | | | | | | | |
| | Men's Program | 1 | 1% | N/A* | 117 | 99% | 2,731,000 |
| | Women's Program | 0 | 0% | N/A | 118 | 100% | 2,336,000 |
| | Total | 0 | 0% | N/A | 118 | 100% | 7,121,000 |
| 2005 | | | | | | | |
| | Men's Program | 4 | 4% | N/A* | 107 | 96% | 2,647,000 |
| | Women's Program | 1 | 1% | N/A* | 110 | 99% | 2,149,000 |
| | Total | 1 | 1% | N/A* | 110 | 99% | 6,236,000 |
| Fiscal 2004 | | | | | | | |
| | Men's Program | 2 | 2% | N/A* | 107 | 98% | 2,402,000 |
| | Women's Program | 0 | 0% | N/A | 109 | 100% | 2,047,000 |
| | Total | 0 | 0% | N/A | 109 | 100% | 5,907,000 |
| Five Year Average | | | | | | | |
| | Total Program | 0 | 0% | N/A | 117 | 100% | 6,886,000 |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.

Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

*Amounts excluded for groups smaller than 10.

TABLE 4.6
NET GENERATED REVENUES BY PROGRAM
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Years 2004 through 2008

| | | Generated Revenues Exceed Expenses | | | Expenses Exceed Generated Revenues | | |
|-------------|---------------------------|------------------------------------|------------------|--------------------|------------------------------------|------------------|----------------------|
| | | Number Reporting | Percent of Total | Median Net Revenue | Number Reporting | Percent of Total | Negative Net Revenue |
| 2008 | | | | | | | |
| | Football | 2 | 2% | N/A* | 113 | 98% | 1,465,000 |
| | Men's Basketball | 6 | 4% | N/A* | 109 | 96% | 605,000 |
| | Women's basketball | 0 | 0% | N/A* | 113 | 100% | 722,000 |
| 2007 | | | | | | | |
| | Football | 6 | 5% | N/A* | 114 | 95% | 1,379,000 |
| | Men's Basketball | 8 | 7% | N/A* | 112 | 93% | 536,000 |
| | Women's basketball | 1 | 1% | N/A* | 119 | 99% | 666,000 |
| 2006 | | | | | | | |
| | Football | 5 | 4% | N/A* | 113 | 96% | 1,279,000 |
| | Men's Basketball | 10 | 8% | 187,000 | 108 | 92% | 529,000 |
| | Women's basketball | 2 | 2% | N/A* | 114 | 97% | 623,000 |
| 2005 | | | | | | | |
| | Football | 6 | 5% | N/A* | 104 | 94% | 1,158,000 |
| | Men's Basketball | 9 | 8% | N/A* | 102 | 92% | 501,000 |
| | Women's basketball | 2 | 2% | N/A* | 107 | 96% | 583,000 |
| 2004 | | | | | | | |
| | Football | 7 | 6% | N/A* | 102 | 94% | 1,065,000 |
| | Men's Basketball | 7 | 6% | N/A* | 102 | 94% | 472,000 |
| | Women's basketball | 2 | 2% | N/A* | 105 | 98% | 553,000 |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.

Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

*Amounts excluded for groups smaller than 10.

TABLE 4.7
SOURCES OF REVENUES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008
Median Values (See note)

| | Public | Private | Total |
|--|-------------------------|--------------------------|--------------------------|
| Total Ticket Sales | 418,000 | 290,000 | 358,000 |
| NCAA and conference distributions | 438,000 | 521,000 | 466,000 |
| Guarantees and options | 417,000 | 194,000 | 344,000 |
| Cash contributions from alumni and others | 742,000 | 1,153,000 | 902,000 |
| Third Party Support | 41,000 | 102,000 | 55,000 |
| Other: | | | |
| Concessions/Programs/Novelties | 49,000 | 20,000 | 34,000 |
| Broadcast Rights | 16,000 | 20,000 | 19,000 |
| Royalties/Advertising/Sponsorship | 291,000 | 182,000 | 238,000 |
| Sports camps | 68,000 | 68,000 | 68,000 |
| Endowment/Investment Income | 62,000 | 337,000 | 125,000 |
| Miscellaneous | 141,000 | 159,000 | 146,000 |
| Total Generated Revenues | <u>2,839,000</u> | <u>3,218,000</u> | <u>2,978,000</u> |
| Allocated Revenues: | | | |
| Direct Institutional support | 4,394,000 | 9,142,000 | 6,265,000 |
| Indirect Institutional Support | 771,000 | 2,332,000 | 1,232,000 |
| Student Fees | 2,523,000 | 404,000 | 1,994,000 |
| Direct government support | 143,000 | 6,000 | 41,000 |
| Total Allocated Revenues | <u>6,962,000</u> | <u>12,105,000</u> | <u>8,020,000</u> |
| Total All Revenues | <u><u>9,915,000</u></u> | <u><u>15,931,000</u></u> | <u><u>12,080,000</u></u> |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues. Allocated revenues include direct institutional support, indirect support, student fees, and governmental support. Total public schools reporting = 70; total private schools reporting = 45.

TABLE 4.8
SOURCES OF REVENUES
FOOTBALL CHAMPIONSHIP SUBDIVISION
By Expense Quartile
Fiscal Year 2008
Median Values (See note)

| | First (High) Quartile | Second Quartile | Third Quartile | Fourth (Low) Quartile |
|--|-----------------------|-----------------|----------------|-----------------------|
| Total Ticket Sales | 631,000 | 423,000 | 370,000 | 217,000 |
| NCAA and conference distributions | 696,000 | 609,000 | 363,000 | 311,000 |
| Guarantees and options | 240,000 | 344,000 | 395,000 | 431,000 |
| Cash contributions from alumni and others | 1,744,000 | 1,136,000 | 557,000 | 330,000 |
| Third Party Support | 40,000 | 172,000 | 55,000 | 1,000 |
| Other: | | | | |
| Concessions/Programs/Novelties | 45,000 | 48,000 | 30,000 | 24,000 |
| Broadcast Rights | 36,000 | 45,000 | 7,000 | 20,000 |
| Royalties/Advertising/Sponsorship | 513,000 | 312,000 | 197,000 | 88,000 |
| Sports camps | 155,000 | 92,000 | 52,000 | 41,000 |
| Endowment/Investment Income | 244,000 | 72,000 | 32,000 | 10,000 |
| Miscellaneous | 265,000 | 238,000 | 135,000 | 71,000 |
| Total Generated Revenues | 5,642,000 | 3,660,000 | 2,604,000 | 1,611,000 |
| Allocated Revenues: | | | | |
| Direct Institutional support | 12,541,000 | 6,792,000 | 5,105,000 | 3,479,000 |
| Indirect Institutional Support | 3,102,000 | 1,565,000 | 1,296,000 | 581,000 |
| Student Fees | 5,896,000 | 2,846,000 | 2,228,000 | 1,426,000 |
| Direct government support | 22,000 | 4,000 | 188,000 | 52,000 |
| Total Allocated Revenues | 17,069,000 | 10,246,000 | 7,061,000 | 5,614,000 |
| Total All Revenues | 22,753,000 | 13,889,000 | 9,888,000 | 7,614,000 |

Note: Revenue sources are reported by quartiles of expense budgets.

TABLE 4.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008
Median Values

| | Public | % of Total | Private | % of Total | Total Division | % of Total |
|---|-----------|---------------|-----------|---------------|-------------------|---------------|
| Grants-in-Aid | | | | | | |
| Men | 1,584,000 | 16 | 2,614,000 | | 1,742,000 | 14 |
| Women | 1,132,000 | 11 | 1,983,000 | | 1,496,000 | 12 |
| Administrative and Non-gender | 72,000 | 1 | 122,000 | | 80,000 | 1 |
| Total | 2,774,000 | 28 | 4,698,000 | | 3,334,000 | 28 |
| Guarantees and Options | | | | | | |
| Men | 70,000 | 1 | 37,000 | | 54,000 | 0 |
| Women | 4,000 | 0 | 3,000 | | 4,000 | 0 |
| Administrative and Non-gender | 0 | 0 | 11,000 | | 2,000 | 0 |
| Total | 68,000 | 1 | 38,000 | | 56,000 | 0 |
| Salaries and Benefits – University paid | | | | | | |
| Men | 1,424,000 | 14 | 1,662,000 | | 1,517,000 | 13 |
| Women | 818,000 | 8 | 944,000 | | 876,000 | 7 |
| Administrative and Non-gender | 1,415,000 | 14 | 1,788,000 | | 1,493,000 | 12 |
| Total | 3,553,000 | 36 | 4,621,000 | | 3,862,000 | 32 |
| Salaries and Benefits – Third Party paid | | | | | | |
| Men | 16,000 | 0 | 9,000 | | 15,000 | 0 |
| Women | 2,000 | 0 | 1,000 | | 1,000 | 0 |
| Administrative and Non-gender | 4,000 | 0 | 0 | | 1,000 | 0 |
| Total | 35,000 | 0 | 4,000 | | 19,000 | 0 |
| Severance Pay | | | | | | |
| Men | 26,000 | 0 | 46,000 | | 32,000 | 0 |
| Women | 9,000 | 0 | 20,000 | | 10,000 | 0 |
| Administrative and Non-gender | 23,000 | 0 | 0 | | 16,000 | 0 |
| Total | 56,000 | 1 | 62,000 | | 61,000 | 1 |
| Team travel | | | | | | |
| Men | 510,000 | 5 | 642,000 | 4 | 540,000 | 4 |
| Women | 369,000 | 4 | 442,000 | 3 | 398,000 | 3 |
| Administrative and Non-gender | 14,000 | 0 | 80,000 | 1 | 28,000 | 0 |
| Total | 873,000 | 9 | 1,182,000 | 7 | 956,000 | 8 |
| Recruiting | | | | | | |
| Men | 119,000 | 1 | 178,000 | 1 | 137,000 | 1 |
| Women | 65,000 | 1 | 87,000 | 1 | 74,000 | 1 |
| Administrative and Non-gender | 4,000 | 0 | 4,000 | 0 | 4,000 | 0 |
| Total | 189,000 | 2 | 262,000 | 2 | 207,000 | 2 |

TABLE 4.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008
Median Values

| | Public | % of Total | Private | % of Total | Total Division | % of Total |
|------------------------------------|---------|---------------|---------|---------------|-------------------|---------------|
| Equipment/uniforms/supplies | | | | | | |
| Men | 178,000 | 2 | 249,000 | 2 | 196,000 | 2 |
| Women | 92,000 | 1 | 143,000 | 1 | 100,000 | 1 |
| Administrative and Non-gender | 59,000 | 1 | 110,000 | 1 | 68,000 | 1 |
| Total | 348,000 | 4 | 449,000 | 3 | 375,000 | 3 |
| Fundraising | | | | | | |
| Men | 71,000 | 1 | 65,000 | 0 | 69,000 | 1 |
| Women | 12,000 | 0 | 25,000 | 0 | 16,000 | 0 |
| Administrative and Non-gender | 130,000 | 1 | 245,000 | 2 | 172,000 | 1 |
| Total | 160,000 | 2 | 281,000 | 2 | 206,000 | 2 |
| Game Expenses | | | | | | |
| Men | 129,000 | 1 | 165,000 | 1 | 146,000 | 1 |
| Women | 62,000 | 1 | 93,000 | 1 | 81,000 | 1 |
| Administrative and Non-gender | 45,000 | 0 | 15,000 | 0 | 28,000 | 0 |
| Total | 244,000 | 2 | 290,000 | 2 | 279,000 | 2 |
| Median Values | | | | | | |
| Men | 8,000 | 0 | 16,000 | 0 | 12,000 | 0 |
| Women | 2,000 | 0 | 5,000 | 0 | 3,000 | 0 |
| Administrative and Non-gender | 171,000 | 2 | 122,000 | 1 | 148,000 | 1 |
| Total | 186,000 | 2 | 128,000 | 1 | 169,000 | 1 |
| Membership Dues | | | | | | |
| Men | 3,000 | 0 | 12,000 | 0 | 5,000 | 0 |
| Women | 3,000 | 0 | 6,000 | 0 | 5,000 | 0 |
| Administrative and Non-gender | 33,000 | 0 | 35,000 | 0 | 34,000 | 0 |
| Total | 39,000 | 0 | 46,000 | 0 | 42,000 | 0 |
| Sports Camps | | | | | | |
| Men | 33,000 | 0 | 48,000 | 0 | 35,000 | 0 |
| Women | 29,000 | 0 | 30,000 | 0 | 29,000 | 0 |
| Administrative and Non-gender | 3,000 | 0 | 41,000 | 0 | 6,000 | 0 |
| Total | 78,000 | 1 | 99,000 | 1 | 79,000 | 1 |
| Spirit Groups | | | | | | |
| Men | 3,000 | 0 | 17,000 | 0 | 8,000 | 0 |
| Women | 2,000 | 0 | 6,000 | 0 | 4,000 | 0 |
| Administrative and Non-gender | 39,000 | 0 | 18,000 | 0 | 26,000 | 0 |
| Total | 41,000 | 0 | 20,000 | 0 | 27,000 | 0 |

TABLE 4.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008
Median Values

| | Public | % of Total | Private | % of Total | Total Division | % of Total |
|--|-----------|---------------|------------|---------------|-------------------|---------------|
| Facilities Maintenance and Rental | | | | | | |
| Men | 62,000 | 1 | 38,000 | 0 | 51,000 | 0 |
| Women | 12,000 | 0 | 18,000 | 0 | 15,000 | 0 |
| Administrative and Non-gender | 262,000 | 3 | 316,000 | 2 | 285,000 | 2 |
| Total | 325,000 | 3 | 378,000 | 2 | 373,000 | 3 |
| Indirect Institutional Support | | | | | | |
| Men | 212,000 | 2 | 713,000 | 4 | 340,000 | 3 |
| Women | 101,000 | 1 | 500,000 | 3 | 183,000 | 2 |
| Administrative and Non-gender | 705,000 | 7 | 1,579,000 | 10 | 999,000 | 8 |
| Total | 768,000 | 8 | 2,332,000 | 15 | 1,229,000 | 10 |
| Other | | | | | | |
| Men | 212,000 | 2 | 214,000 | 1 | 213,000 | 2 |
| Women | 74,000 | 1 | 83,000 | 1 | 80,000 | 1 |
| Administrative and Non-gender | 412,000 | 4 | 427,000 | 3 | 422,000 | 3 |
| Total | 699,000 | 7 | 698,000 | 4 | 698,000 | 6 |
| Total Operating Expenses | | | | | | |
| Men | 4,367,000 | 44 | 6,192,000 | 39 | 5,081,000 | 42 |
| Women | 2,703,000 | 27 | 4,299,000 | 27 | 3,379,000 | 28 |
| Administrative and Non-gender | 3,003,000 | 30 | 4,716,000 | 30 | 3,454,000 | 29 |
| Total | 9,856,000 | 100 | 15,931,000 | 100 | 12,115,000 | 100 |

NOTES: Total public schools reporting = 70; total private schools reporting = 45.

Due to rounding of individual line items, the Total Expenses are not additive. The difference, however, is not material.

TABLE 4.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL CHAMPIONSHIP SUBDIVISION

| | Quartiles Fiscal Year 2008 Median Values | First (High) Quartile | Second Quartile | Third Quartile | Fourth (Low) Quartile |
|---|--|--------------------------|--------------------|-------------------|--------------------------|
| Grants-in-Aid | | | | | |
| Men | | 3,167,000 | 1,974,000 | 1,630,000 | 118,600 |
| Women | | 3,088,000 | 1,827,000 | 1,197,000 | 883,000 |
| Administrative and Non-gender | | 54,000 | 128,000 | 106,000 | 68,000 |
| Total | | 6,208,000 | 3,663,000 | 2,838,000 | 2,086,000 |
| Guarantees and Options | | | | | |
| Men | | 58,000 | 95,000 | 52,000 | 30,000 |
| Women | | 8,000 | 5,000 | 3,000 | 3,000 |
| Administrative and Non-gender | | 7,000 | 115,000 | 4,000 | 0 |
| Total | | 64,000 | 93,000 | 51,000 | 34,000 |
| Salaries and Benefits – University paid | | | | | |
| Men | | 2,563,000 | 1,662,000 | 1,360,000 | 1,001,000 |
| Women | | 1,461,000 | 946,000 | 769,000 | 584,000 |
| Administrative and Non-gender | | 2,859,000 | 1,863,000 | 1,351,000 | 848,000 |
| Total | | 6,780,000 | 4,621,000 | 3,455,000 | 2,380,000 |
| Salaries and Benefits – Third Party paid | | | | | |
| Men | | 2,000 | 58,000 | 40,000 | 0 |
| Women | | 2,000 | 42,000 | 6,000 | 0 |
| Administrative and Non-gender | | 1,000 | 13,000 | 4,000 | 0 |
| Total | | 0 | 149,000 | 41,000 | 0 |
| Severance Pay | | | | | |
| Men | | 138,000 | 30,000 | 9,000 | 15,000 |
| Women | | 23,000 | 17,000 | 0 | 7,000 |
| Administrative and Non-gender | | 60,000 | 28,000 | 24,000 | 1,000 |
| Total | | 161,000 | 76,000 | 18,000 | 35,000 |
| Team travel | | | | | |
| Men | | 906,000 | 605,000 | 477,000 | 391,000 |
| Women | | 695,000 | 470,000 | 317,000 | 300,000 |
| Administrative and Non-gender | | 107,000 | 21,000 | 17,000 | 21,000 |
| Total | | 1,628,000 | 1,115,000 | 802,000 | 698,000 |
| Recruiting | | | | | |
| Men | | 266,000 | 163,000 | 118,000 | 83,000 |
| Women | | 126,000 | 82,000 | 49,000 | 46,000 |
| Administrative and Non-gender | | 3,000 | 14,000 | 5,000 | 1,000 |
| Total | | 385,000 | 262,000 | 189,000 | 146,000 |

TABLE 4.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL CHAMPIONSHIP SUBDIVISION

| | Quartiles | Fiscal Year 2008 Median Values | | |
|------------------------------------|--------------------------|-----------------------------------|-------------------|--------------------------|
| | First (High) Quartile | Second Quartile | Third Quartile | Fourth (Low) Quartile |
| Equipment/uniforms/supplies | | | | |
| Men | 338,000 | 234,000 | 179,000 | 123,000 |
| Women | 196,000 | 128,000 | 88,000 | 57,000 |
| Administrative and Non-gender | 80,000 | 110,000 | 59,000 | 33,000 |
| Total | 649,000 | 415,000 | 328,000 | 207,000 |
| Fundraising | | | | |
| Men | 142,000 | 82,000 | 49,000 | 20,000 |
| Women | 39,000 | 29,000 | 8,000 | 4,000 |
| Administrative and Non-gender | 425,000 | 173,000 | 166,000 | 35,000 |
| Total | 474,000 | 277,000 | 185,000 | 61,000 |
| Game Expenses | | | | |
| Men | 238,000 | 183,000 | 115,000 | 73,000 |
| Women | 117,000 | 100,000 | 50,000 | 37,000 |
| Administrative and Non-gender | 68,000 | 32,000 | 15,000 | 7,000 |
| Total | 450,000 | 336,000 | 198,000 | 115,000 |
| Medical | | | | |
| Men | 12,000 | 17,000 | 3,000 | 1,000 |
| Women | 3,000 | 7,000 | 2,000 | 3,000 |
| Administrative and Non-gender | 216,000 | 154,000 | 147,000 | 110,000 |
| Total | 216,000 | 177,000 | 163,000 | 139,000 |
| Membership Dues | | | | |
| Men | 19,000 | 7,000 | 3,000 | 1,000 |
| Women | 6,000 | 6,000 | 3,000 | 2,000 |
| Administrative and Non-gender | 42,000 | 35,000 | 34,000 | 20,000 |
| Total | 65,000 | 41,000 | 42,000 | 27,000 |
| Sports Camps | | | | |
| Men | 64,000 | 88,000 | 26,000 | 16,000 |
| Women | 27,000 | 59,000 | 24,000 | 29,000 |
| Administrative and Non-gender | 125,000 | 4,000 | 3,000 | 13,000 |
| Total | 154,000 | 146,000 | 42,000 | 39,000 |
| Spirit Groups | | | | |
| Men | 15,000 | 8,000 | 1,000 | 30,000 |
| Women | 4,000 | 29,000 | 1,000 | 0 |
| Administrative and Non-gender | 22,000 | 29,000 | 22,000 | 28,000 |
| Total | 25,000 | 31,000 | 18,000 | 29,000 |

TABLE 4.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
FOOTBALL CHAMPIONSHIP SUBDIVISION

| | Quartiles Fiscal Year 2008 Median Values | First (High) Quartile | Second Quartile | Third Quartile | Fourth (Low) Quartile |
|--|--|--------------------------|--------------------|-------------------|--------------------------|
| Facilities Maintenance and Rental | | | | | |
| Men | | 168,000 | 84,000 | 41,000 | 21,000 |
| Women | | 41,000 | 23,000 | 12,000 | 6,000 |
| Administrative and Non-gender | | 583,000 | 258,000 | 311,000 | 33,000 |
| Total | | 734,000 | 264,000 | 357,000 | 42,000 |
| Indirect Institutional Support | | | | | |
| Men | | 1,911,000 | 588,000 | 527,000 | 220,000 |
| Women | | 990,000 | 403,000 | 185,000 | 117,000 |
| Administrative and Non-gender | | 2,553,000 | 1,018,000 | 978,000 | 306,000 |
| Total | | 3,042,000 | 1,565,000 | 1,296,000 | 581,000 |
| Other | | | | | |
| Men | | 421,000 | 212,000 | 107,000 | 168,000 |
| Women | | 135,000 | 82,000 | 44,000 | 60,000 |
| Administrative and Non-gender | | 728,000 | 486,000 | 340,000 | 313,000 |
| Total | | 1,313,000 | 826,000 | 534,000 | 539,000 |
| Total Operating Expenses | | | | | |
| Men | | 7,855,000 | 5,658,000 | 4,372,000 | 3,443,000 |
| Women | | 5,489,000 | 4,012,000 | 2,723,000 | 2,067,000 |
| Administrative and Non-gender | | 9,564,000 | 4,279,000 | 2,974,000 | 1,904,000 |
| Total | | 22,656,000 | 13,889,000 | 9,943,000 | 7,404,000 |

Note: Operating expenses are reported by quartile, based on Total Revenues, for the subdivision. Thus, an institution represented in the top quartile of total revenues is operating at a different level than an institution in a lower revenue quartile.

TABLE 4.11
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
FOOTBALL CHAMPIONSHIP SUBDIVISION

Median Values
Fiscal Year 2008

| Sport | Men's Programs | | | Women's Programs | | |
|-------------------------|--------------------|-----------|-------------|--------------------|----------|-------------|
| | Generated Revenues | Expenses | Net Revenue | Generated Revenues | Expenses | Net Revenue |
| Baseball | 76,000 | 502,000 | (387,000) | N/A | N/A | N/A |
| Basketball | 362,000 | 995,000 | (584,000) | 63,000 | 808,000 | (722,000) |
| Crew | N/A | N/A | N/A | 47,000 | 355,000 | (266,000) |
| Equestrian | N/A | N/A | N/A | 64,000 | 151,000 | (105,000) |
| Fencing | 37,000 | 82,000 | (68,000) | 41,000 | 80,000 | (72,000) |
| Field Hockey | N/A | N/A | N/A | 31,000 | 418,000 | (330,000) |
| Football | 648,000 | 2,369,000 | (1,464,000) | N/A | N/A | N/A |
| Golf | 23,000 | 133,000 | (97,000) | 16,000 | 149,000 | (128,000) |
| Gymnastics | 61,000 | 85,000 | (54,000) | 34,000 | 327,000 | (297,000) |
| Ice Hockey | 444,000 | 847,000 | (536,000) | 62,000 | 570,000 | (498,000) |
| Lacrosse | 151,000 | 547,000 | (434,000) | 27,000 | 406,000 | (361,000) |
| Rifle | 3,000 | 5,000 | (5,000) | 6,000 | 25,000 | (22,000) |
| Skiing | 69,000 | 214,000 | (127,000) | 49,000 | 209,000 | (151,000) |
| Soccer | 39,000 | 421,000 | (386,000) | 22,000 | 425,000 | (384,000) |
| Softball | N/A | N/A | N/A | 25,000 | 400,000 | (378,000) |
| Swimming | 24,000 | 188,000 | (164,000) | 18,000 | 306,000 | (256,000) |
| Tennis | 5,000 | 145,000 | (132,000) | 5,000 | 170,000 | (161,000) |
| Track & Field/X Country | 17,000 | 313,000 | (263,000) | 15,000 | 384,000 | (360,000) |
| Volleyball | 5,000 | 69,000 | (53,000) | 17,000 | 411,000 | (368,000) |
| Water Polo | 45,000 | 138,000 | (59,000) | 26,000 | 144,000 | (114,000) |
| Wrestling | 129,000 | 366,000 | (218,000) | N/A | N/A | N/A |
| Other | 305,000 | 206,000 | (138,000) | 121,000 | 165,000 | (33,000) |

Notes: Revenues are reported excluding all allocated revenues. Expenses are reported excluding third party support.
 Medians shown represent only those institutions reporting some amount for revenues or expenses.

TABLE 4.12 (a)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
FOOTBALL CHAMPIONSHIP SUBDIVISION
Median Values
Fiscal Year 2008

| | — Head Coach — | | | — All Assistant Coaches — | | | — All Coaches — | | | — Administrative — | | |
|---------------------|-----------------------|----------------|---------|----------------------------------|----------------|---------|------------------------|----------------|---------|---------------------------|----------------|--------|
| | Institution Paid | 3rd Party Paid | Total | Institution Paid | 3rd Party Paid | Total | Institution Paid | 3rd Party Paid | Total | Institution Paid | 3rd Party Paid | Total |
| Baseball | 76,000 | 0 | 78,000 | 53,000 | 0 | 54,000 | 127,000 | 2,000 | 132,000 | 2,000 | 0 | 3,000 |
| Basketball | 183,000 | 1,000 | 184,000 | 173,000 | 0 | 173,000 | 369,000 | 2,000 | 376,000 | 35,000 | 0 | 35,000 |
| Cross Country/Track | 42,000 | 0 | 42,000 | 28,000 | 0 | 28,000 | 74,000 | 0 | 74,000 | 2,000 | 0 | 2,000 |
| Fencing | 41,000 | 0 | 49,000 | 20,000 | 0 | 20,000 | 71,000 | 13,000 | 71,000 | 0 | 0 | 0 |
| Football | 173,000 | 13,000 | 173,000 | 480,000 | 0 | 480,000 | 656,000 | 4,000 | 659,000 | 48,000 | 0 | 48,000 |
| Golf | 25,000 | 0 | 26,000 | 3,000 | 0 | 3,000 | 29,000 | 0 | 29,000 | 1,000 | 0 | 1,000 |
| Gymnastics | 86,000 | | 86,000 | 11,000 | 0 | 11,000 | 97,000 | 0 | 97,000 | 0 | 0 | 0 |
| Ice Hockey | 200,000 | 2,000 | 200,000 | 158,000 | 0 | 158,000 | 364,000 | 3,000 | 364,000 | 48,000 | 0 | 48,000 |
| Lacrosse | 96,000 | 1,000 | 96,000 | 67,000 | 0 | 67,000 | 163,000 | 1,000 | 163,000 | 0 | 0 | 0 |
| Rifle | 5,000 | 0 | 5,000 | 0 | 0 | 0 | 5,000 | 0 | 5,000 | 0 | 1,000 | 1,000 |
| Skiing | 44,000 | 0 | 44,000 | 13,000 | 0 | 13,000 | 58,000 | 0 | 58,000 | 0 | 0 | 0 |
| Soccer | 76,000 | 0 | 76,000 | 37,000 | 0 | 37,000 | 112,000 | 0 | 114,000 | 2,000 | 0 | 2,000 |
| Swimming | 36,000 | 0 | 36,000 | 22,000 | 0 | 22,000 | 5,700 | 0 | 57,000 | 1,000 | 0 | 1,000 |
| Tennis | 27,000 | 0 | 26,000 | 4,000 | 0 | 4,000 | 30,000 | 0 | 30,000 | 0 | 0 | 1,000 |
| Volleyball | 32,000 | 0 | 32,000 | 0 | 0 | 0 | 32,000 | 0 | 32,000 | 4,000 | 0 | 4,000 |
| Water Polo | 39,000 | 0 | 39,000 | 12,000 | 1,000 | 12,000 | 49,000 | 1,000 | 49,000 | 1,000 | 0 | 1,000 |
| Wrestling | 90,000 | 0 | 91,000 | 65,000 | 0 | 65,000 | 158,000 | 0 | 158,000 | 2,000 | 0 | 2,000 |
| Other | 93,000 | 4,000 | 97,000 | 53,000 | 0 | 53,000 | 142,000 | 4,000 | 146,000 | 52,000 | 0 | 52,000 |

TABLE 4.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
FOOTBALL CHAMPIONSHIP DIVISION
Median Values
Fiscal Year 2008

| | — Head Coach — | | | — All Assistant Coaches — | | | — All Coaches — | | | — Administrative — | | |
|---------------------|-----------------------|----------------|---------|----------------------------------|----------------|---------|------------------------|----------------|---------|---------------------------|----------------|--------|
| | Institution Paid | 3rd Party Paid | Total | Institution Paid | 3rd Party Paid | Total | Institution Paid | 3rd Party Paid | Total | Institution Paid | 3rd Party Paid | Total |
| Basketball | 127,000 | 0 | 127,000 | 143,000 | 0 | 143,000 | 278,000 | 0 | 278,000 | 22,000 | 0 | 22,000 |
| Bowling | 16,000 | 0 | 16,000 | 0 | 0 | 0 | 17,000 | 0 | 17,000 | 1,000 | 0 | 1,000 |
| Crew | 67,000 | 0 | 67,000 | 35,000 | 0 | 35,000 | 111,000 | 0 | 111,000 | 12,000 | 0 | 12,000 |
| Cross Country/Track | 47,000 | 0 | 48,000 | 32,000 | 0 | 32,000 | 83,000 | 0 | 83,000 | 3,000 | 0 | 3,000 |
| Equestrian | 55,000 | 1,000 | 55,000 | 41,000 | 0 | 41,000 | 76,000 | 1,000 | 76,000 | 4,000 | 0 | 4,000 |
| Fencing | 45,000 | 13,000 | 50,000 | 14,000 | 0 | 14,000 | 74,000 | 13,000 | 74,000 | 4,000 | 0 | 4,000 |
| Field Hockey | 74,000 | 0 | 75,000 | 46,000 | 2,000 | 46,000 | 123,000 | 1,000 | 123,000 | 2,000 | 0 | 2,000 |
| Golf | 27,000 | 0 | 28,000 | 3,000 | 0 | 3,000 | 31,000 | 0 | 33,000 | 0 | 0 | 0 |
| Gymnastics | 73,000 | 0 | 73,000 | 42,000 | 27,000 | 49,000 | 118,000 | 27,000 | 118,000 | 1,000 | 0 | 1,000 |
| Ice Hockey | 105,000 | 0 | 105,000 | 101,000 | 0 | 101,000 | 219,000 | 0 | 219,000 | 9,000 | 0 | 9,000 |
| Lacrosse | 73,000 | 0 | 74,000 | 42,000 | 1,000 | 42,000 | 112,000 | 0 | 112,000 | 0 | 0 | 0 |
| Rifle | 5,000 | 0 | 5,000 | 0 | 0 | 0 | 5,000 | 0 | 5,000 | 0 | 0 | 0 |
| Skiing | 37,000 | 0 | 37,000 | 15,000 | 0 | 15,000 | 56,000 | 0 | 56,000 | 0 | 0 | 0 |
| Soccer | 62,000 | 0 | 63,000 | 37,000 | 0 | 37,000 | 99,000 | 0 | 100,000 | 1,000 | 0 | 1,000 |
| Softball | 60,000 | 0 | 60,000 | 39,000 | 0 | 39,000 | 99,000 | 0 | 99,000 | 1,000 | 0 | 1,000 |
| Swimming | 42,000 | 0 | 42,000 | 31,000 | 0 | 31,000 | 67,000 | 0 | 67,000 | 1,000 | 0 | 1,000 |
| Tennis | 28,000 | 0 | 28,000 | 6,000 | 0 | 6,000 | 32,000 | 0 | 32,000 | 1,000 | 0 | 1,000 |
| Volleyball | 64,000 | 0 | 64,000 | 43,000 | 0 | 43,000 | Jan-00 | 0 | 107,000 | 2,000 | 0 | 2,000 |
| Water Polo | 39,000 | 0 | 39,000 | 12,000 | 0 | 12,000 | 49,000 | 0 | 49,000 | 0 | 0 | 0 |
| Other | 71,000 | 0 | 71,000 | 41,000 | 0 | 41,000 | 106,000 | 0 | 106,000 | 2,000 | 0 | 2,000 |

TABLE 4.13
TOTAL SALARIES AND BENEFITS
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008
Median Values
(Dollar Amounts in Thousands)

| | — Public — | | | — Private — | | | — Total — | | |
|--------------------------------|---------------|-----------------|------------|---------------|-----------------|------------|---------------|-----------------|------------|
| | Men's Program | Women's Program | Non-gender | Men's Program | Women's Program | Non-gender | Men's Program | Women's Program | Non-gender |
| Head Coaches | | | | | | | | | |
| Institution Paid | 519,000 | 456,000 | 0 | 792,000 | 551,000 | 0 | 628,000 | 481,000 | 0 |
| Third Party Paid | 6,000 | 1,000 | 0 | 24,000 | 2,000 | 0 | 6,000 | 1,000 | 0 |
| Total | 534,000 | 460,000 | 0 | 824,000 | 551,000 | 0 | 630,000 | 484,000 | 0 |
| Assistant Coaches | | | | | | | | | |
| Institution Paid | 773,000 | 345,000 | 0 | 839,000 | 370,000 | 0 | 825,000 | 354,000 | 0 |
| Third Party Paid | 2,000 | 0 | 0 | 6,000 | 4,000 | 0 | 4,000 | 0 | 0 |
| Total | 773,000 | 345,000 | 0 | 839,000 | 370,000 | 0 | 834,000 | 354,000 | 0 |
| Administrative Salaries | | | | | | | | | |
| Institution Paid | 97,000 | 26,000 | 1,415,000 | 98,000 | 39,000 | 1,788,000 | 98,000 | 32,000 | 1,493,000 |
| Third Party Paid | 0 | 0 | 4,000 | 1,000 | 0 | 0 | 0 | 0 | 1,000 |
| Total | 105,000 | 29,000 | 1,433,000 | 93,000 | 39,000 | 1,788,000 | 102,000 | 33,000 | 1,498,000 |
| Total Program | | | | | | | | | |
| Institution Paid | 1,424,000 | 818,000 | 1,415,000 | 1,662,000 | 944,000 | 1,788,000 | 1,517,000 | 876,000 | 1,493,000 |
| Third Party Paid | 16,000 | 1,000 | 4,000 | 9,000 | 1,000 | 0 | 15,000 | 1,000 | 1,000 |
| Total | 1,453,000 | 818,000 | 1,433,000 | 1,771,000 | 944,000 | 1,788,000 | 1,541,000 | 898,000 | 1,498,000 |
| Severance Pay | 26,000 | 9,000 | 23,000 | 46,000 | 20,000 | 0 | 32,000 | 10,000 | 16,000 |

Note: Third Party Payments represent payments received from parties and entities outside the institution and guaranteed by the institution.
Total public schools reporting = 70; total private schools reporting = 45.

TABLE 4.14
REVENUE DISTRIBUTION PERCENTAGES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008
Mean Values

| | Public Schools Percent of | | Private Schools Percent of | | Total Subdivision Percent of | |
|--|------------------------------|------------|-------------------------------|------------|---------------------------------|------------|
| | Gen. Rev. | Total Rev. | Gen. Rev. | Total Rev. | Gen. Rev. | Total Rev. |
| Total Ticket Sales | 19 | 6 | 12 | 4 | 16 | 5 |
| NCAA and conference distributions | 17 | 4 | 19 | 4 | 18 | 4 |
| Guarantees and options | 19 | 5 | 10 | 2 | 15 | 4 |
| Cash contributions from alumni and others | 24 | 8 | 31 | 8 | 27 | 8 |
| Third Party Support | 1 | 0 | 1 | 0 | 1 | 1 |
| Other: | | | | | | |
| Concessions/Programs/Novelties | 2 | 1 | 1 | 0 | 2 | 1 |
| Broadcast Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| Royalties/Advertising/Sponsorship | 8 | 2 | 6 | 2 | 8 | 2 |
| Sports camps | 3 | 1 | 4 | 1 | 3 | 1 |
| Endowment/Investment Income | 2 | 1 | 9 | 3 | 5 | 2 |
| Miscellaneous | 5 | 2 | 5 | 1 | 5 | 2 |
| Total Generated Revenues | <u>100</u> | 30 | <u>100</u> | 25 | <u>100</u> | 28 |
| Allocated Revenues: | | | | | | |
| Direct Institutional support | | 36 | | 58 | | 45 |
| Indirect Institutional Support | | 6 | | 15 | | 9 |
| Student Fees | | 25 | | 2 | | 16 |
| Direct government support | | 3 | | 0 | | 2 |
| Total Allocated Revenues | | 70 | | 75 | | 72 |
| Total All Revenues | | <u>100</u> | | <u>100</u> | | <u>100</u> |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.

Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

These percentages are based on mean values, rather than medians.

Total public schools reporting = 70; total private schools reporting = 45.

TABLE 4.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
FOOTBALL CHAMPIONSHIP SUBDIVISION
PERCENT OF TOTAL EXPENSES

Mean Values
Fiscal Year 2008

| | Public | Private | Subdivision |
|---|--------|---------|-------------|
| Grants-in-Aid | | | |
| Men | 15 | 15 | 15 |
| Women | 11 | 13 | 12 |
| Administrative and Non-gender | 1 | 0 | 1 |
| Total | 27 | 28 | 27 |
| Guarantees and Options | | | |
| Men | 1 | 1 | 1 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 1 | 1 | 1 |
| Salaries and Benefits – University paid | | | |
| Men | 13 | 12 | 13 |
| Women | 7 | 7 | 7 |
| Administrative and Non-gender | 13 | 11 | 12 |
| Total | 33 | 30 | 31 |
| Salaries and Benefits – Third Party paid | | | |
| Men | 0 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |
| Severance Pay | | | |
| Men | 0 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |
| Team travel | | | |
| Men | 5 | 4 | 5 |
| Women | 4 | 3 | 3 |
| Administrative and Non-gender | 0 | 1 | 0 |
| Total | 9 | 8 | 9 |
| Recruiting | | | |
| Men | 1 | 1 | 1 |
| Women | 1 | 1 | 1 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 2 | 2 | 2 |

TABLE 4.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
FOOTBALL CHAMPIONSHIP SUBDIVISION
PERCENT OF TOTAL EXPENSES

Mean Values
Fiscal Year 2008

| | Public | Private | Subdivision |
|------------------------------------|--------|---------|-------------|
| Equipment/uniforms/supplies | | | |
| Men | 2 | 2 | 2 |
| Women | 1 | 1 | 1 |
| Administrative and Non-gender | 1 | 1 | 1 |
| Total | 4 | 3 | 3 |
| Fundraising | | | |
| Men | 1 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 1 | 1 | 1 |
| Total | 2 | 2 | 2 |
| Game Expenses | | | |
| Men | 2 | 1 | 1 |
| Women | 1 | 1 | 1 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 3 | 2 | 2 |
| Medical | | | |
| Men | 0 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 2 | 1 | 1 |
| Total | 2 | 1 | 1 |
| Membership Dues | | | |
| Men | 0 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |
| Sports Camps | | | |
| Men | 0 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 1 | 1 | 1 |
| Spirit Groups | | | |
| Men | 0 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 1 | 0 | 0 |
| Total | 1 | 0 | 0 |

TABLE 4.15
OPERATING EXPENSE DISTRIBUTION PERCENTAGES
FOOTBALL CHAMPIONSHIP SUBDIVISION
PERCENT OF TOTAL EXPENSES

Mean Values
Fiscal Year 2008

| | Public | Private | Subdivision |
|--|--------|---------|-------------|
| Facilities Maintenance and Rental | | | |
| Men | 1 | 0 | 1 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 3 | 4 | 3 |
| Total | 4 | 5 | 4 |
| Indirect Institutional Support | | | |
| Men | 1 | 2 | 1 |
| Women | 0 | 1 | 1 |
| Administrative and Non-gender | 5 | 10 | 7 |
| Total | 6 | 13 | 9 |
| Other | | | |
| Men | 2 | 2 | 2 |
| Women | 1 | 1 | 1 |
| Administrative and Non-gender | 4 | 3 | 4 |
| Total | 7 | 5 | 6 |
| Total Operating Expenses | | | |
| Men | 44 | 41 | 43 |
| Women | 26 | 28 | 27 |
| Administrative and Non-gender | 30 | 31 | 31 |
| Total | 100 | 100 | 100 |

Note: These percentages are based on mean values, rather than medians.

TABLE 4.16
TOTAL GENERATED REVENUES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|-----------|------------|
| 1-10 | 649,000 | 1,109,000 |
| 11-20 | 1,109,000 | 1,641,000 |
| 21-30 | 1,641,000 | 2,074,000 |
| 31-40 | 2,074,000 | 2,508,000 |
| 41-50 | 2,508,000 | 2,977,000 |
| 51-60 | 2,977,000 | 3,591,000 |
| 61-70 | 3,591,000 | 4,133,000 |
| 71-80 | 4,133,000 | 5,687,000 |
| 81-90 | 5,687,000 | 7,898,000 |
| 91-100 | 7,898,000 | 17,514,000 |

TABLE 4.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|-----------|------------|
| 1-10 | 253,000 | 548,000 |
| 11-20 | 548,000 | 809,000 |
| 21-30 | 809,000 | 977,000 |
| 31-40 | 977,000 | 1,246,000 |
| 41-50 | 1,246,000 | 1,403,000 |
| 51-60 | 1,403,000 | 1,695,000 |
| 61-70 | 1,695,000 | 2,282,000 |
| 71-80 | 2,282,000 | 3,068,000 |
| 81-90 | 3,068,000 | 3,967,000 |
| 91-100 | 3,967,000 | 11,921,000 |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
 Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

TABLE 4.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|---------|-----------|
| 1-10 | 6,000 | 53,000 |
| 11-20 | 53,000 | 105,000 |
| 21-30 | 105,000 | 139,000 |
| 31-40 | 139,000 | 161,000 |
| 41-50 | 161,000 | 221,000 |
| 51-60 | 221,000 | 287,000 |
| 61-70 | 287,000 | 343,000 |
| 71-80 | 343,000 | 513,000 |
| 81-90 | 513,000 | 977,000 |
| 91-100 | 977,000 | 2,723,000 |

TABLE 4.19
NONGENDER GENERATED REVENUES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|-----------|------------|
| 1-10 | 0 | 366,000 |
| 11-20 | 366,000 | 580,000 |
| 21-30 | 580,000 | 750,000 |
| 31-40 | 750,000 | 903,000 |
| 41-50 | 903,000 | 1,171,000 |
| 51-60 | 1,171,000 | 1,386,000 |
| 61-70 | 1,386,000 | 1,803,000 |
| 71-80 | 1,803,000 | 2,278,000 |
| 81-90 | 2,278,000 | 3,138,000 |
| 91-100 | 3,138,000 | 11,027,000 |

TABLE 4.20
FOOTBALL GENERATED REVENUES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|-----------|-----------|
| 1-10 | 43,000 | 143,000 |
| 11-20 | 143,000 | 227,000 |
| 21-30 | 227,000 | 409,000 |
| 31-40 | 409,000 | 544,000 |
| 41-50 | 544,000 | 648,000 |
| 51-60 | 648,000 | 804,000 |
| 61-70 | 804,000 | 964,000 |
| 71-80 | 964,000 | 1,165,000 |
| 81-90 | 1,165,000 | 1,937,000 |
| 91-100 | 1,937,000 | 5,024,000 |

TABLE 4.21
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|-----------|------------|
| 1-10 | 55,000 | 175,000 |
| 11-20 | 175,000 | 221,000 |
| 21-30 | 221,000 | 271,000 |
| 31-40 | 271,000 | 316,000 |
| 41-50 | 316,000 | 362,000 |
| 51-60 | 362,000 | 402,000 |
| 61-70 | 402,000 | 490,000 |
| 71-80 | 490,000 | 650,000 |
| 81-90 | 650,000 | 1,206,000 |
| 91-100 | 1,206,000 | 10,272,000 |

TABLE 4.22
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|---------|-----------|
| 1-10 | 4,000 | 18,000 |
| 11-20 | 18,000 | 30,000 |
| 21-30 | 30,000 | 42,000 |
| 31-40 | 42,000 | 48,000 |
| 41-50 | 48,000 | 63,000 |
| 51-60 | 63,000 | 75,000 |
| 61-70 | 75,000 | 93,000 |
| 71-80 | 93,000 | 118,000 |
| 81-90 | 118,000 | 173,000 |
| 91-100 | 173,000 | 1,279,000 |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

TABLE 4.23
TOTAL OPERATING EXPENSES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|------------|------------|
| 1-10 | 2,673,000 | 6,989,000 |
| 11-20 | 6,989,000 | 8,439,000 |
| 21-30 | 8,439,000 | 9,428,000 |
| 31-40 | 9,428,000 | 10,517,000 |
| 41-50 | 10,517,000 | 12,115,000 |
| 51-60 | 12,115,000 | 13,299,000 |
| 61-70 | 13,299,000 | 16,460,000 |
| 71-80 | 16,460,000 | 20,173,000 |
| 81-90 | 20,173,000 | 23,592,000 |
| 91-100 | 23,592,000 | 40,251,000 |

TABLE 4.24
MEN'S TOTAL EXPENSES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|-----------|------------|
| 1-10 | 1,483,000 | 3,306,000 |
| 11-20 | 3,306,000 | 3,648,000 |
| 21-30 | 3,648,000 | 4,106,000 |
| 31-40 | 4,106,000 | 4,448,000 |
| 41-50 | 4,448,000 | 5,081,000 |
| 51-60 | 5,081,000 | 5,650,000 |
| 61-70 | 5,650,000 | 6,423,000 |
| 71-80 | 6,423,000 | 7,270,000 |
| 81-90 | 7,270,000 | 8,696,000 |
| 91-100 | 8,696,000 | 14,560,000 |

TABLE 4.25
WOMEN'S TOTAL EXPENSES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|-----------|------------|
| 1-10 | 437,000 | 1,808,000 |
| 11-20 | 1,808,000 | 2,140,000 |
| 21-30 | 2,140,000 | 2,613,000 |
| 31-40 | 2,613,000 | 2,908,000 |
| 41-50 | 2,908,000 | 3,379,000 |
| 51-60 | 3,379,000 | 3,734,000 |
| 61-70 | 3,734,000 | 4,238,000 |
| 71-80 | 4,238,000 | 4,753,000 |
| 81-90 | 4,753,000 | 5,873,000 |
| 91-100 | 5,873,000 | 10,017,000 |

TABLE 4.26
NONGENDER EXPENSES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|------------|------------|
| 1-10 | 451,000 | 1,385,000 |
| 11-20 | 1,385,000 | 2,023,000 |
| 21-30 | 2,023,000 | 2,354,000 |
| 31-40 | 2,354,000 | 2,997,000 |
| 41-50 | 2,997,000 | 3,454,000 |
| 51-60 | 3,454,000 | 4,282,000 |
| 61-70 | 4,282,000 | 4,985,000 |
| 71-80 | 4,985,000 | 7,402,000 |
| 81-90 | 7,402,000 | 10,043,000 |
| 91-100 | 10,043,000 | 29,253,000 |

TABLE 4.27
FOOTBALL EXPENSES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|-----------|-----------|
| 1-10 | 407,000 | 952,000 |
| 11-20 | 952,000 | 1,616,000 |
| 21-30 | 1,616,000 | 1,938,000 |
| 31-40 | 1,938,000 | 2,122,000 |
| 41-50 | 2,122,000 | 2,369,000 |
| 51-60 | 2,369,000 | 2,552,000 |
| 61-70 | 2,552,000 | 2,945,000 |
| 71-80 | 2,945,000 | 3,310,000 |
| 81-90 | 3,310,000 | 4,163,000 |
| 91-100 | 4,163,000 | 6,444,000 |

TABLE 4.28
MEN'S BASKETBALL EXPENSES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|-----------|-----------|
| 1-10 | 285,000 | 623,000 |
| 11-20 | 623,000 | 744,000 |
| 21-30 | 744,000 | 807,000 |
| 31-40 | 807,000 | 900,000 |
| 41-50 | 900,000 | 995,000 |
| 51-60 | 995,000 | 1,154,000 |
| 61-70 | 1,154,000 | 1,416,000 |
| 71-80 | 1,416,000 | 1,659,000 |
| 81-90 | 1,659,000 | 2,162,000 |
| 91-100 | 2,162,000 | 8,132,000 |

TABLE 4.29
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|-----------|-----------|
| 1-10 | 208,000 | 526,000 |
| 11-20 | 526,000 | 581,000 |
| 21-30 | 581,000 | 650,000 |
| 31-40 | 650,000 | 733,000 |
| 41-50 | 733,000 | 808,000 |
| 51-60 | 808,000 | 937,000 |
| 61-70 | 937,000 | 1,047,000 |
| 71-80 | 1,047,000 | 1,227,000 |
| 81-90 | 1,227,000 | 1,382,000 |
| 91-100 | 1,382,000 | 1,740,000 |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

TABLE 4.30
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)

FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|--------------|--------------|
| 1-10 | (22,737,000) | (18,224,000) |
| 11-20 | (18,224,000) | (15,363,000) |
| 21-30 | (15,363,000) | (12,196,000) |
| 31-40 | (12,196,000) | (9,848,000) |
| 41-50 | (9,848,000) | (7,937,000) |
| 51-60 | (7,937,000) | (7,495,000) |
| 61-70 | (7,495,000) | (6,737,000) |
| 71-80 | (6,737,000) | (5,870,000) |
| 81-90 | (5,870,000) | (4,777,000) |
| 91-100 | (4,777,000) | (1,975,000) |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.
One institution reported positive net revenue for its men's program.

TABLE 4.31
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)

FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|--------------|-------------|
| 1-10 | (12,329,000) | (5,896,000) |
| 11-20 | (5,896,000) | (4,953,000) |
| 21-30 | (4,953,000) | (4,327,000) |
| 31-40 | (4,327,000) | (3,656,000) |
| 41-50 | (3,656,000) | (3,316,000) |
| 51-60 | (3,316,000) | (2,960,000) |
| 61-70 | (2,960,000) | (2,430,000) |
| 71-80 | (2,430,000) | (2,214,000) |
| 81-90 | (2,214,000) | (1,642,000) |
| 91-100 | (1,642,000) | (396,000) |

TABLE 4.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)

FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|-------------|-------------|
| 1-10 | (9,011) | (5,384,000) |
| 11-20 | (5,384,000) | (4,217,000) |
| 21-30 | (4,217,000) | (3,643,000) |
| 31-40 | (3,643,000) | (3,103,000) |
| 41-50 | (3,103,000) | (2,902,000) |
| 51-60 | (2,902,000) | (2,600,000) |
| 61-70 | (2,600,000) | (2,281,000) |
| 71-80 | (2,281,000) | (1,947,000) |
| 81-90 | (1,947,000) | (1,599,000) |
| 91-100 | (1,599,000) | (407,000) |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

TABLE 4.33
FOOTBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)

FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|---------------|-------------|-------------|
| 1-10 | (5,494,000) | (2,999,000) |
| 11-20 | (2,999,000) | (2,335,000) |
| 21-30 | (2,335,000) | (2,025,000) |
| 31-40 | (2,025,000) | (1,762,000) |
| 41-50 | (1,762,000) | (1,465,000) |
| 51-60 | (1,465,000) | (1,229,000) |
| 61-70 | (1,229,000) | (1,127,000) |
| 71-80 | (1,127,000) | (832,000) |
| 81-90 | (832,000) | (468,000) |
| 91-100 | (468,000) | (4,000) |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.
Two institutions reported positive net revenue for their football programs.

TABLE 4.34(A)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
GENERATED REVENUES EXCEED EXPENSES (Positive Net Revenue)
FOOTBALL CHAMPIONSHIP SUBDIVISION

Fiscal Year 2008

| | | |
|--------|-----------|-----------|
| 1-10 | 45,000 | 45,000 |
| 11-20 | 45,000 | 76,000 |
| 21-30 | 76,000 | 201,000 |
| 31-40 | 201,000 | 753,000 |
| 41-50 | 753,000 | 914,000 |
| 51-60 | 914,000 | 1,162,000 |
| 61-70 | 1,162,000 | 2,018,000 |
| 71-80 | 2,018,000 | 4,229,000 |
| 81-90 | 4,229,000 | 5,622,000 |
| 91-100 | 5,622,000 | 5,622,000 |

TABLE 4.34(b)
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net
Revenue)

FOOTBALL CHAMPIONSHIP SUBDIVISION

Fiscal Year 2008

| | | |
|--------|-------------|-------------|
| 1-10 | (2,000,000) | (1,409,000) |
| 11-20 | (1,409,000) | (1,112,000) |
| 21-30 | (1,112,000) | (824,000) |
| 31-40 | (824,000) | (666,000) |
| 41-50 | (666,000) | (605,000) |
| 51-60 | (605,000) | (522,000) |
| 61-70 | (522,000) | (458,000) |
| 71-80 | (458,000) | (390,000) |
| 81-90 | (390,000) | (254,000) |
| 91-100 | (254,000) | (14,000) |

TABLE 4.35
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net
Revenue)

FOOTBALL CHAMPIONSHIP SUBDIVISION
Fiscal Year 2008

| | | |
|--------|-------------|-------------|
| 1-10 | (1,685,000) | (1,339,000) |
| 11-20 | (1,339,000) | (1,075,000) |
| 21-30 | (1,075,000) | (931,000) |
| 31-40 | (931,000) | (789,000) |
| 41-50 | (789,000) | (722,000) |
| 51-60 | (722,000) | (674,000) |
| 61-70 | (674,000) | (584,000) |
| 71-80 | (584,000) | (493,000) |
| 81-90 | (493,000) | (411,000) |
| 91-100 | (411,000) | (8,000) |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues. Allocated revenues include direct institutional support, indirect support, student fees, and governmental support. Six institutions reported positive net revenue for their men's basketball programs.

DIVISION I WITHOUT FOOTBALL

TABLE 5.1
SUMMARY of REVENUES, EXPENSES and OPERATING RESULTS
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2008

| | Generated Revenues | | Total Revenues | | Total Expenses | | Median Net Revenue | |
|--------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-----------|
| | Median | Largest | Median | Largest | Median | Largest | Generated | Total |
| 2008 | | | | | | | | |
| Men's | 700,000 | 11,841,000 | 3,142,000 | 16,095,000 | 3,445,000 | 11,766,000 | (2,497,000) | (2,000) |
| Women's | 195,000 | 1,354,000 | 2,671,000 | 10,238,000 | 3,401,000 | 10,314,000 | (3,124,000) | (78,000) |
| Coed | 935,000 | 6,873,000 | 3,917,000 | 16,738,000 | 3,254,000 | 12,451,000 | (2,187,000) | 202,000 |
| Total | 2,125,000 | 13,693,000 | 10,082,000 | 29,243,000 | 10,347,000 | 29,243,000 | (8,031,000) | 0 |
| 2007 | | | | | | | | |
| Men's | 597,000 | 11,349,000 | 2,926,000 | 15,321,000 | 3,213,000 | 10,234,000 | (2,302,000) | (80,000) |
| Women's | 194,000 | 974,000 | 2,331,000 | 7,065,000 | 3,166,000 | 9,499,000 | (2,950,000) | (323,000) |
| Coed | 856,000 | 7,002,000 | 3,885,000 | 14,008,000 | 2,957,000 | 12,840,000 | (1,911,000) | 523,000 |
| Total | 1,945,000 | 13,801,000 | 9,281,000 | 27,119,000 | 9,403,000 | 27,119,000 | (7,260,000) | 0 |
| 2006 | | | | | | | | |
| Men's | 615,000 | 9,197,000 | 2,791,000 | 13,036,000 | 3,003,000 | 9,175,000 | (2,178,000) | (33,000) |
| Women's | 152,000 | 1,797,000 | 2,235,000 | 6,524,000 | 2,949,000 | 8,851,000 | (2,680,000) | (273,000) |
| Coed | 704,000 | 6,300,000 | 3,518,000 | 12,154,000 | 2,564,000 | 11,187,000 | (1,701,000) | 496,000 |
| Total | 1,828,000 | 12,452,000 | 8,771,000 | 24,364,000 | 8,918,000 | 24,364,000 | (6,607,000) | 0 |
| 2005 | | | | | | | | |
| Men's | 570,000 | 6,171,000 | 2,469,000 | 9,913,000 | 2,794,000 | 7,997,000 | (2,015,000) | (31,000) |
| Women's | 137,000 | 806,000 | 2,102,000 | 5,848,000 | 2,690,000 | 7,909,000 | (2,490,000) | (190,000) |
| Coed | 736,000 | 9,586,000 | 3,330,000 | 13,097,000 | 2,435,000 | 18,923,000 | (1,615,000) | 532,000 |
| Total | 1,619,000 | 10,981,000 | 8,036,000 | 24,191,000 | 7,931,000 | 24,191,000 | (5,881,000) | 0 |
| 2004 | | | | | | | | |
| Men's | 465,000 | 6,134,000 | 2,287,000 | 7,237,000 | 2,631,000 | 6,973,000 | (1,952,000) | (115,000) |
| Women's | 103,000 | 1,314,000 | 1,890,000 | 5,504,000 | 2,518,000 | 7,334,000 | (2,287,000) | (228,000) |
| Coed | 565,000 | 13,806,000 | 2,871,000 | 17,728,000 | 1,960,000 | 9,852,000 | (1,212,000) | 522,000 |
| Total | 1,494,000 | 15,413,000 | 7,345,000 | 21,237,000 | 7,172,000 | 21,237,000 | (5,451,000) | 0 |

TABLE 5.2
SUMMARY DATA RESTATED IN 2004 DOLLARS
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2008

| | Generated Revenues | Total Revenues | Total Expenses |
|---------------------|-----------------------|-------------------|-------------------|
| 2008 (1.165) | | | |
| Men's | 601,000 | 2,697,000 | 2,957,000 |
| Women's | 167,000 | 2,293,000 | 2,919,000 |
| Coed/Nongender | 803,000 | 3,362,000 | 2,793,000 |
| Total | 1,824,000 | 8,654,000 | 8,881,000 |
| 2007 (1.124) | | | |
| Men's | 531,000 | 2,602,000 | 2,858,000 |
| Women's | 173,000 | 2,073,000 | 2,816,000 |
| Coed/Nongender | 761,000 | 3,455,000 | 2,630,000 |
| Total | 1,730,000 | 8,254,000 | 8,363,000 |
| 2006 (1.088) | | | |
| Men's | 615,000 | 2,791,000 | 3,003,000 |
| Women's | 152,000 | 2,235,000 | 2,949,000 |
| Coed/Nongender | 704,000 | 3,518,000 | 2,564,000 |
| Total | 1,828,000 | 8,771,000 | 8,918,000 |
| 2005 (1.035) | | | |
| Men's | 570,000 | 2,469,000 | 2,794,000 |
| Women's | 137,000 | 2,102,000 | 2,690,000 |
| Coed/Nongender | 736,000 | 3,330,000 | 2,435,000 |
| Total | 1,619,000 | 8,036,000 | 7,931,000 |
| 2004 (1.000) | | | |
| Men's | 465,000 | 2,287,000 | 2,631,000 |
| Women's | 103,000 | 1,890,000 | 2,518,000 |
| Coed/Nongender | 565,000 | 2,871,000 | 1,960,000 |
| Total | 1,494,000 | 7,345,000 | 7,172,000 |

Notes: HEPI Values: 2004 = 231.5; 2005 = 239.5; 2006 = 251.9; 2007 = 260.3; 2008 = 269.7
All values have been restated in terms of 2004 dollars to remove the effects of inflation.

**Total Expenses — Reported and Real
No Football Subdivision
2004 through 2008**

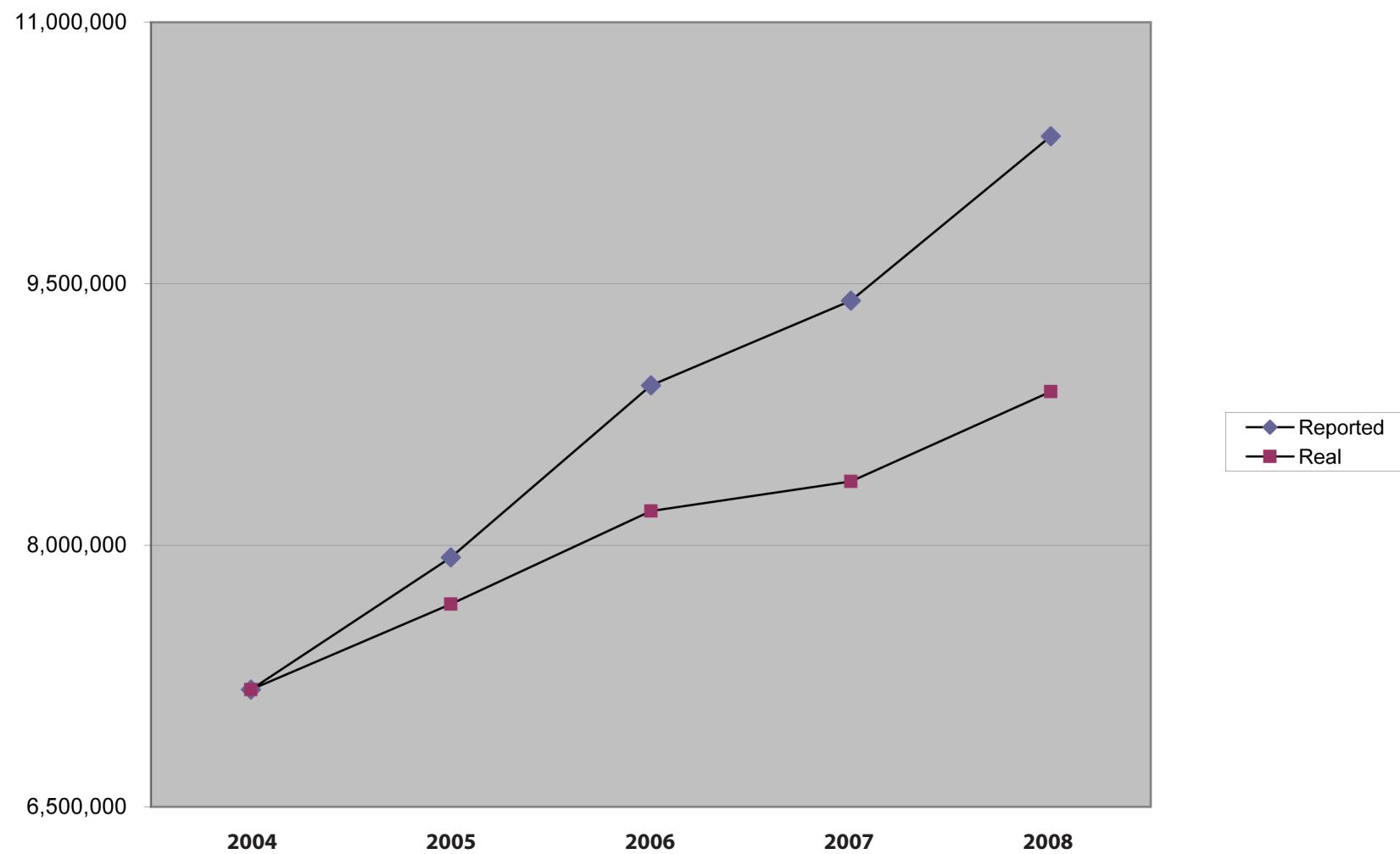


TABLE 5.3
PERCENTAGE CHANGE FROM PRIOR YEAR
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2008

| | Generated Revenues | | | Total Revenues | | | Total Expenses | | |
|---------------------|--------------------|--------------|--------|----------------|--------------|--------|----------------|--------------|--------|
| | Real | Inflationary | Total | Real | Inflationary | Total | Real | Inflationary | Total |
| 2008 | | | | | | | | | |
| Men's | 13.17% | 4.09% | 17.25% | 3.64% | 3.74% | 7.38% | 3.48% | 3.74% | 7.22% |
| Women's | -2.99% | 3.50% | 0.52% | 10.59% | 3.99% | 14.59% | 3.68% | 3.74% | 7.42% |
| Coed | 5.42% | 3.81% | 9.23% | -2.69% | 3.51% | 0.82% | 6.21% | 3.84% | 10.04% |
| Total | 5.45% | 3.81% | 9.25% | 4.84% | 3.79% | 8.63% | 6.20% | 3.84% | 10.04% |
| 2007 | | | | | | | | | |
| Men's | -6.07% | 3.14% | -2.93% | 1.44% | 3.39% | 4.84% | 3.53% | 3.46% | 6.99% |
| Women's | 23.50% | 4.13% | 27.63% | 0.92% | 3.38% | 4.30% | 3.88% | 3.48% | 7.36% |
| Coed | 17.65% | 3.94% | 21.59% | 6.86% | 3.58% | 10.43% | 11.59% | 3.73% | 15.33% |
| Total | 2.96% | 3.45% | 6.40% | 2.39% | 3.43% | 5.81% | 2.02% | 3.41% | 5.44% |
| 2006 (1.052) | | | | | | | | | |
| Men's | 2.6% | 5.3% | 7.9% | 7.5% | 5.5% | 13.0% | 2.2% | 5.2% | 7.5% |
| Women's | 5.5% | 5.4% | 10.9% | 1.1% | 5.2% | 6.3% | 4.3% | 5.3% | 9.6% |
| Coed | -9.0% | 4.7% | -4.3% | 0.5% | 5.1% | 5.6% | 0.2% | 5.1% | 5.3% |
| Total | 7.4% | 5.5% | 12.9% | 3.8% | 5.3% | 9.1% | 7.0% | 5.5% | 12.4% |
| 2005 (1.035) | | | | | | | | | |
| Men's | 18.4% | 4.1% | 22.6% | 4.3% | 3.7% | 8.0% | 2.6% | 3.6% | 6.2% |
| Women's | 28.5% | 4.5% | 33.0% | 7.5% | 3.8% | 11.2% | 3.2% | 3.6% | 6.8% |
| Coed | 25.9% | 4.4% | 30.3% | 12.1% | 3.9% | 16.0% | 20.0% | 4.2% | 24.2% |
| Total | 4.7% | 3.7% | 8.4% | 5.7% | 3.7% | 9.4% | 6.8% | 3.7% | 10.6% |

Notes: The Total Change reflects unadjusted amounts for the two years.

The Real Change reflects the change after adjusting the second year for the respective HEPI.

The Inflationary Change is caused by the increase in the HEPI.

TABLE 5.4
TRENDS IN PROGRAM REVENUES AND EXPENSES
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2008

| | Generated Revenues | | Total Revenues | | Total Expenses | |
|--------------------|--------------------|------------|----------------|------------|----------------|-----------|
| | Median | Largest | Median | Largest | Median | Largest |
| 2008 | | | | | | |
| Men's Basketball | 432,000 | 11,711,000 | 1,276,000 | 13,818,000 | 1,449,000 | 9,276,000 |
| Women's Basketball | 61,000 | 545,000 | 848,000 | 2,879,000 | 1,015,000 | 2,879,000 |
| 2007 | | | | | | |
| Men's Basketball | 416,000 | 11,203,000 | 1,222,000 | 13,490,000 | 1,318,000 | 8,422,000 |
| Women's Basketball | 62,000 | 581,000 | 770,000 | 2,786,000 | 936,000 | 2,786,000 |
| 2006 | | | | | | |
| Men's Basketball | 338,000 | 9,042,000 | 1,146,000 | 11,290,000 | 1,271,000 | 7,505,000 |
| Women's Basketball | 57,000 | 436,000 | 690,000 | 2,266,000 | 894,000 | 2,266,000 |
| 2005 | | | | | | |
| Men's Basketball | 347,000 | 6,001,000 | 1,028,000 | 8,203,000 | 1,132,000 | 6,336,000 |
| Women's Basketball | 45,000 | 478,000 | 641,000 | 2,095,000 | 819,000 | 2,208,000 |
| 2004 | | | | | | |
| Men's Basketball | 302,000 | 6,024,000 | 963,000 | 6,024,000 | 1,086,000 | 5,765,000 |
| Women's Basketball | 36,000 | 772,000 | 588,000 | 2,072,000 | 817,000 | 2,141,000 |

TABLE 5.5
NET GENERATED REVENUES BY GENDER
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2008

| | | Generated Revenues Exceed Expenses | | | Expenses Exceed Generated Revenues | | |
|--------------------------|------------------------|------------------------------------|------------------|--------------------|------------------------------------|------------------|----------------------|
| | | Number Reporting | Percent of Total | Median Net Revenue | Number Reporting | Percent of Total | Negative Net Revenue |
| 2008 | | 2 | 2% | N/A* | 91 | 98% | 2,518,000 |
| | Men's Program | 0 | 0% | N/A | 93 | 100% | 3,125,000 |
| | Women's Program | 0 | 0% | N/A | 93 | 100% | 8,031,000 |
| | Total | | | | | | |
| 2007 | | 2 | 2% | N/A* | 95 | 98% | 2,355,000 |
| | Men's Program | 0 | 0% | N/A | 97 | 100% | 2,950,000 |
| | Women's Program | 0 | 0% | N/A | 97 | 100% | 7,260,000 |
| | Total | | | | | | |
| 2006 | | 4 | 4% | N/A* | 89 | 96% | 2,215,000 |
| | Men's Program | 0 | 0% | N/A | 93 | 100% | 2,680,000 |
| | Women's Program | 0 | 0% | N/A | 93 | 100% | 6,607,000 |
| | Total | | | | | | |
| 2005 | | 1 | 1% | N/A* | 86 | 99% | 2,022,000 |
| | Men's Program | 0 | 0% | N/A | 87 | 100% | 2,490,000 |
| | Women's Program | 0 | 0% | N/A | 87 | 100% | 5,881,000 |
| | Total | | | | | | |
| Fiscal 2004 | | 1 | 1% | N/A* | 86 | 99 | 1,070,000 |
| | Men's Program | 0 | 0% | N/A | 87 | 100% | 2,287,000 |
| | Women's Program | 1 | 1% | N/A* | 86 | 99% | 5,461,000 |
| | Total | | | | | | |
| Five Year Average | | | | | | | |
| | Total Program | | | | 94 | 100% | (6,580,000) |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.

Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

*Amounts excluded for groups smaller than 10.

TABLE 5.6
NET GENERATED REVENUES (BY PROGRAM
DIVISION I WITHOUT FOOTBALL
Fiscal Years 2004 through 2008

| | | Generated Revenues Exceed Expenses | | | Expenses Exceed Generated Revenues | | |
|-------------|---------------------------|------------------------------------|------------------|--------------------|------------------------------------|------------------|----------------------|
| | | Number Reporting | Percent of Total | Median Net Revenue | Number Reporting | Percent of Total | Negative Net Revenue |
| 2008 | Men's Basketball | 7 | 8% | N/A* | 86 | 92% | 868,000 |
| | Women's basketball | 0 | 0% | N/A | 93 | 100% | 944,000 |
| 2007 | Men's Basketball | 7 | 7% | N/A* | 89 | 93% | 822,000 |
| | Women's basketball | 0 | 0% | N/A | 97 | 100% | 858,000 |
| 2006 | Men's Basketball | 9 | 10% | N/A* | 84 | 90% | 774,000 |
| | Women's basketball | 0 | 0% | N/A | 93 | 100% | 791,000 |
| 2005 | Men's Basketball | 8 | 9% | N/A* | 79 | 91% | 729,000 |
| | Women's basketball | 0 | 0% | N/A | 87 | 100% | 760,000 |
| 2004 | Men's Basketball | 8 | 9% | N/A* | 79 | 91% | 670,000 |
| | Women's basketball | 0 | 0% | N/A | 87 | 100% | 687,000 |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.

Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

*Amounts excluded for groups smaller than 10.

TABLE 5.7
SOURCES OF REVENUES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008
Median Values (See note)

| | Public | Private | Total |
|--|-----------|------------|------------|
| Total Ticket Sales | 248,000 | 193,000 | 219,000 |
| NCAA and conference distributions | 337,000 | 331,000 | 331,000 |
| Guarantees and options | 159,000 | 100,000 | 135,000 |
| Cash contributions from alumni | | | |
| Cash contributions from alumni and others | 425,000 | 597,000 | 544,000 |
| Third Party Support | 10,000 | 33,000 | 21,000 |
| Other: | | | |
| Concessions/Programs/Novelties | 23,000 | 24,000 | 24,000 |
| Broadcast Rights | 5,000 | 8,000 | 6,000 |
| Royalties/Advertising/Sponsorship | 228,000 | 208,000 | 220,000 |
| Sports camps | 94,000 | 190,000 | 110,000 |
| Endowment/Investment Income | 26,000 | 61,000 | 48,000 |
| Miscellaneous | 117,000 | 96,000 | 103,000 |
| Total Generated Revenues | 2,045,000 | 2,238,000 | 2,125,000 |
| Allocated Revenues: | | | |
| Direct Institutional support | 1,916,000 | 7,891,000 | 5,692,000 |
| Indirect Institutional Support | 801,000 | 915,000 | 840,000 |
| Student Fees | 3,117,000 | 172,000 | 1,980,000 |
| Direct government support | 25,000 | 0 | 2,000 |
| Total Allocated Revenues | 7,127,000 | 8,947,000 | 7,990,000 |
| Total All Revenues | 9,252,000 | 11,421,000 | 10,082,000 |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.
Total public schools reporting = 43; total private schools reporting = 50.

TABLE 5.8
SOURCES OF REVENUES
DIVISION I WITHOUT FOOTBALL
By Expense Quartile
Fiscal Year 2008
Median Values (See note)

| | First (High) Quartile | Second Quartile | Third Quartile | Fourth (Low) Quartile |
|--|--------------------------|--------------------------|-------------------------|--------------------------|
| Total Ticket Sales | 809,000 | 253,000 | 114,000 | 36,000 |
| NCAA and conference distributions | 612,000 | 379,000 | 298,000 | 214,000 |
| Guarantees and options | 88,000 | 129,000 | 140,000 | 202,000 |
| Cash contributions from alumni and others | 1,032,000 | 893,000 | 407,000 | 271,000 |
| Third Party Support | 45,000 | 0 | 10,000 | 71,000 |
| Other: | | | | |
| Concessions/Programs/Novelties | 43,000 | 35,000 | 14,000 | 16,000 |
| Broadcast Rights | 119,000 | 8,000 | 4,000 | 0 |
| Royalties/Advertising/Sponsorship | 515,000 | 297,000 | 186,000 | 141,000 |
| Sports camps | 303,000 | 87,000 | 147,000 | 78,000 |
| Endowment/Investment Income | 98,000 | 58,000 | 26,000 | 9,000 |
| Miscellaneous | 285,000 | 120,000 | 90,000 | 32,000 |
| Total Generated Revenues | <u>4,714,000</u> | <u>2,534,000</u> | <u>1,922,000</u> | <u>1,000,000</u> |
| Allocated Revenues: | | | | |
| Direct Institutional support | 9,774,000 | 7,102,000 | 5,966,000 | 2,592,000 |
| Indirect Institutional Support | 1,676,000 | 966,000 | 583,000 | 506,000 |
| Student Fees | 2,364,000 | 2,443,000 | 1,990,000 | 1,951,000 |
| Direct government support | 30,000 | 15,000 | 0 | 27,000 |
| Total Allocated Revenues | <u>12,161,000</u> | <u>9,336,000</u> | <u>7,404,000</u> | <u>4,878,000</u> |
| Total All Revenues | <u><u>16,432,000</u></u> | <u><u>12,108,000</u></u> | <u><u>9,153,000</u></u> | <u><u>6,209,000</u></u> |

Note: Revenue sources are reported by quartiles of expense budgets.

Division I (without Football)

Details

TABLE 5.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL

Fiscal Year 2008
Median Values

| | Public | Private | Total |
|---|-----------|-----------|-----------|
| Grants-in-Aid | | | |
| Men | 889,000 | 1,534,000 | 1,280,000 |
| Women | 1,205,000 | 2,062,000 | 1,554,000 |
| Administrative and Non-gender | 82,000 | 74,000 | 74,000 |
| Total | 2,147,000 | 3,634,000 | 2,887,000 |
| Guarantees and Options | | | |
| Men | 19,000 | 16,000 | 19,000 |
| Women | 5,000 | 6,000 | 6,000 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 27,000 | 32,000 | 31,000 |
| Salaries and Benefits – University paid | | | |
| Men | 963,000 | 1,128,000 | 1,040,000 |
| Women | 822,000 | 883,000 | 860,000 |
| Administrative and Non-gender | 1,467,000 | 1,395,000 | 1,408,000 |
| Total | 3,317,000 | 3,405,000 | 3,317,000 |
| Salaries and Benefits – Third Party paid | | | |
| Men | 0 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 0 | 6,000 | 0 |
| Severance Pay | | | |
| Men | 5,000 | 64,000 | 11,000 |
| Women | 15,000 | 28,000 | 16,000 |
| Administrative and Non-gender | 8,000 | 0 | 2,000 |
| Total | 35,000 | 98,000 | 39,000 |
| Team travel | | | |
| Men | 420,000 | 445,000 | 432,000 |
| Women | 356,000 | 393,000 | 379,000 |
| Administrative and Non-gender | 13,000 | 37,000 | 27,000 |
| Total | 780,000 | 860,000 | 836,000 |
| Recruiting | | | |
| Men | 83,000 | 96,000 | 93,000 |
| Women | 73,000 | 79,000 | 76,000 |
| Administrative and Non-gender | 6,000 | 5,000 | 6,000 |
| Total | 161,000 | 182,000 | 175,000 |

TABLE 5.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL

Fiscal Year 2008
Median Values

| | Public | Private | Total |
|------------------------------------|---------|---------|---------|
| Equipment/uniforms/supplies | | | |
| Men | 126,000 | 132,000 | 127,000 |
| Women | 120,000 | 96,000 | 110,000 |
| Administrative and Non-gender | 102,000 | 65,000 | 66,000 |
| Total | 306,000 | 310,000 | 309,000 |
| Fundraising | | | |
| Men | 32,000 | 23,000 | 31,000 |
| Women | 20,000 | 12,000 | 24,000 |
| Administrative and Non-gender | 174,000 | 194,000 | 190,000 |
| Total | 251,000 | 233,000 | 245,000 |
| Game Expenses | | | |
| Men | 97,000 | 94,000 | 96,000 |
| Women | 74,000 | 76,000 | 76,000 |
| Administrative and Non-gender | 31,000 | 32,000 | 31,000 |
| Total | 241,000 | 200,000 | 215,000 |
| Medical | | | |
| Men | 3,000 | 4,000 | 4,000 |
| Women | 2,000 | 4,000 | 3,000 |
| Administrative and Non-gender | 83,000 | 114,000 | 94,000 |
| Total | 101,000 | 115,000 | 104,000 |
| Membership Dues | | | |
| Men | 3,000 | 5,000 | 4,000 |
| Women | 3,000 | 4,000 | 4,000 |
| Administrative and Non-gender | 35,000 | 22,000 | 31,000 |
| Total | 39,000 | 42,000 | 41,000 |
| Sports Camps | | | |
| Men | 26,000 | 91,000 | 47,000 |
| Women | 35,000 | 58,000 | 40,000 |
| Administrative and Non-gender | 19,000 | 5,000 | 11,000 |
| Total | 52,000 | 154,000 | 87,000 |
| Spirit Groups | | | |
| Men | 5,000 | 4,000 | 5,000 |
| Women | 9,000 | 0 | 4,000 |
| Administrative and Non-gender | 32,000 | 21,000 | 24,000 |
| Total | 32,000 | 24,000 | 26,000 |

TABLE 5.9
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008
Median Values

| | Public | Private | Total |
|--|-----------|------------|------------|
| Facilities Maintenance and Rental | | | |
| Men | 42,000 | 33,000 | 33,000 |
| Women | 18,000 | 22,000 | 19,000 |
| Administrative and Non-gender | 84,000 | 98,000 | 92,000 |
| Total | 165,000 | 164,000 | 164,000 |
| Indirect Institutional Support | | | |
| Men | 134,000 | 101,000 | 101,000 |
| Women | 133,000 | 83,000 | 84,000 |
| Administrative and Non-gender | 692,000 | 851,000 | 795,000 |
| Total | 801,000 | 926,000 | 851,000 |
| Other | | | |
| Men | 84,000 | 120,000 | 100,000 |
| Women | 75,000 | 65,000 | 67,000 |
| Administrative and Non-gender | 430,000 | 317,000 | 368,000 |
| Total | 623,000 | 543,000 | 604,000 |
| Total Operating Expenses | | | |
| Men | 2,965,000 | 3,989,000 | 3,445,000 |
| Women | 3,034,000 | 3,603,000 | 3,401,000 |
| Administrative and Non-gender | 3,193,000 | 3,468,000 | 3,254,000 |
| Total | 9,392,000 | 11,759,000 | 10,347,000 |

NOTE: Total public schools reporting = 43; total private schools reporting = 50.
Because of zero values reported by respondents, Median values can be misleading.

TABLE 5.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL

Quartiles
 Fiscal Year 2008
 Median Values

| | First (High) Quartile | % of Total | Second Quartile | % of Total | Third Quartile | % of Total | Fourth (Low) Quartile | % of Total |
|---|-----------------------|------------|-----------------|------------|----------------|------------|-----------------------|------------|
| Grants-in-Aid | | | | | | | | |
| Men | 1,964,000 | | 1,489,000 | | 1,093,000 | | 785,000 | |
| Women | 2,245,000 | | 1,795,000 | | 1,475,000 | | 1,028,000 | |
| Administrative and Non-gender | 85,000 | | 88,000 | | 38,000 | | 48,000 | |
| Total | 4,256,000 | | 3,461,000 | | 2,570,000 | | 1,871,000 | |
| Guarantees and Options | | | | | | | | |
| Men | 93,000 | | 24,000 | | 11,000 | | 12,000 | |
| Women | 12,000 | | 7,000 | | 4,000 | | 5,000 | |
| Administrative and Non-gender | 0 | | 0 | | 12,000 | | 1,000 | |
| Total | 61,000 | | 36,000 | | 15,000 | | 20,000 | |
| Salaries and Benefits – University paid | | | | | | | | |
| Men | 1,622,000 | | 1,253,000 | | 963,000 | | 582,000 | |
| Women | 1,248,000 | | 878,000 | | 809,000 | | 492,000 | |
| Administrative and Non-gender | 2,186,000 | | 1,475,000 | | 1,181,000 | | 690,000 | |
| Total | 5,535,000 | | 3,790,000 | | 3,075,000 | | 1,699,000 | |
| Salaries and Benefits – Third Party paid | | | | | | | | |
| Men | 3,000 | | 0 | | 16,000 | | 0 | |
| Women | 0 | | 0 | | 7,000 | | 0 | |
| Administrative and Non-gender | 0 | | 0 | | 3,000 | | 1,000 | |
| Total | 6,000 | | 0 | | 10,000 | | 1,000 | |
| Severance Pay | | | | | | | | |
| Men | 184,000 | | 3,000 | | 19,000 | | 5,000 | |
| Women | 44,000 | | 11,000 | | 23,000 | | 1,000 | |
| Administrative and Non-gender | 32,000 | | 19,000 | | 2,000 | | 4,000 | |
| Total | 190,000 | | 18,000 | | 19,000 | | 14,000 | |
| Team travel | | | | | | | | |
| Men | 633,000 | | 480,000 | | 407,000 | | 312,000 | |
| Women | 667,000 | | 423,000 | | 347,000 | | 307,000 | |
| Administrative and Non-gender | 58,000 | | 29,000 | | 30,000 | | 12,000 | |
| Total | 1,316,000 | | 957,000 | | 756,000 | | 618,000 | |
| Recruiting | | | | | | | | |
| Men | 145,000 | | 108,000 | | 82,000 | | 48,000 | |
| Women | 112,000 | | 84,000 | | 64,000 | | 40,000 | |
| Administrative and Non-gender | 4,000 | | 6,000 | | 16,000 | | 0 | |
| Total | 308,000 | | 199,000 | | 141,000 | | 100,000 | |

TABLE 5.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL

Quartiles
Fiscal Year 2008
Median Values

| | First (High) Quartile | % of Total | Second Quartile | % of Total | Third Quartile | % of Total | Fourth (Low) Quartile | % of Total |
|------------------------------------|-----------------------|------------|-----------------|------------|----------------|------------|-----------------------|------------|
| Equipment/uniforms/supplies | | | | | | | | |
| Men | 175,000 | | 146,000 | | 127,000 | | 89,000 | |
| Women | 161,000 | | 133,000 | | 89,000 | | 69,000 | |
| Administrative and Non-gender | 132,000 | | 59,000 | | 119,000 | | 18,000 | |
| Total | 443,000 | | 369,000 | | 299,000 | | 175,000 | |
| Fundraising | | | | | | | | |
| Men | 54,000 | | 55,000 | | 21,000 | | 7,000 | |
| Women | 17,000 | | 26,000 | | 13,000 | | 8,000 | |
| Administrative and Non-gender | 359,000 | | 332,000 | | 118,000 | | 106,000 | |
| Total | 555,000 | | 373,000 | | 148,000 | | 129,000 | |
| Game Expenses | | | | | | | | |
| Men | 171,000 | | 104,000 | | 89,000 | | 60,000 | |
| Women | 113,000 | | 79,000 | | 64,000 | | 55,000 | |
| Administrative and Non-gender | 95,000 | | 28,000 | | 28,000 | | 32,000 | |
| Total | 359,000 | | 219,000 | | 193,000 | | 131,000 | |
| Medical | | | | | | | | |
| Men | 11,000 | 0% | 3,000 | 0% | 3,000 | 0% | 2,000 | 0% |
| Women | 10,000 | 0% | 2,000 | 0% | 2,000 | 0% | 3,000 | 0% |
| Administrative and Non-gender | 166,000 | 1% | 125,000 | 1% | 67,000 | 1% | 61,000 | 1% |
| Total | 174,000 | 1% | 127,000 | 1% | 67,000 | 1% | 75,000 | 1% |
| Membership Dues | | | | | | | | |
| Men | 6,000 | 0% | 4,000 | 0% | 5,000 | 0% | 2,000 | 0% |
| Women | 4,000 | 0% | 4,000 | 0% | 4,000 | 0% | 2,000 | 0% |
| Administrative and Non-gender | 33,000 | 0% | 28,000 | 0% | 31,000 | 0% | 31,000 | 1% |
| Total | 56,000 | 0% | 41,000 | 0% | 41,000 | 0% | 37,000 | 1% |
| Sports Camps | | | | | | | | |
| Men | 109,000 | 1% | 25,000 | 0% | 59,000 | 1% | 26,000 | 0% |
| Women | 56,000 | 0% | 29,000 | 0% | 63,000 | 1% | 17,000 | 0% |
| Administrative and Non-gender | 21,000 | 0% | 16,000 | 0% | 34,000 | 0% | 2,000 | 0% |
| Total | 217,000 | 1% | 47,000 | 0% | 119,000 | 1% | 47,000 | 1% |
| Spirit Groups | | | | | | | | |
| Men | 0 | 0% | 10,000 | 0% | 7,000 | 0% | 0 | 0% |
| Women | 0 | 0% | 9,000 | 0% | 14,000 | 0% | 0 | 0% |
| Administrative and Non-gender | 34,000 | 0% | 20,000 | 0% | 25,000 | 0% | 16,000 | 0% |
| Total | 34,000 | 0% | 26,000 | 0% | 25,000 | 0% | 16,000 | 0% |

TABLE 5.10
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL

Quartiles
Fiscal Year 2008
Median Values

| | First (High) Quartile | % of Total | Second Quartile | % of Total | Third Quartile | % of Total | Fourth (Low) Quartile | % of Total |
|--|-----------------------|------------|-----------------|------------|----------------|------------|-----------------------|------------|
| Facilities Maintenance and Rental | | | | | | | | |
| Men | 81,000 | 0% | 33,000 | 0% | 30,000 | 0% | 25,000 | 0% |
| Women | 27,000 | 0% | 22,000 | 0% | 28,000 | 0% | 7,000 | 0% |
| Administrative and Non-gender | 281,000 | 2% | 171,000 | 1% | 78,000 | 1% | 29,000 | 0% |
| Total | 624,000 | 4% | 254,000 | 2% | 109,000 | 1% | 64,000 | 1% |
| Indirect Institutional Support | | | | | | | | |
| Men | 778,000 | 5% | 71,000 | 1% | 69,000 | 1% | 161,000 | 3% |
| Women | 130,000 | 1% | 31,000 | 0% | 83,000 | 1% | 185,000 | 3% |
| Administrative and Non-gender | 1,676,000 | 10% | 912,000 | 8% | 538,000 | 6% | 333,000 | 6% |
| Total | 1,738,000 | 11% | 966,000 | 8% | 583,000 | 6% | 506,000 | 8% |
| Other | | | | | | | | |
| Men | 201,000 | 1% | 133,000 | 1% | 84,000 | 1% | 50,000 | 1% |
| Women | 121,000 | 1% | 83,000 | 1% | 50,000 | 1% | 43,000 | 1% |
| Administrative and Non-gender | 643,000 | 4% | 329,000 | 3% | 394,000 | 4% | 199,000 | 3% |
| Total | 947,000 | 6% | 561,000 | 5% | 526,000 | 6% | 295,000 | 5% |
| Total Operating Expenses | | | | | | | | |
| Men | 5,765,000 | 35% | 4,020,000 | 34% | 3,050,000 | 33% | 2,263,000 | 38% |
| Women | 5,009,000 | 31% | 3,577,000 | 30% | 3,157,000 | 35% | 2,236,000 | 37% |
| Administrative and Non-gender | 5,671,000 | 35% | 3,719,000 | 31% | 3,021,000 | 33% | 1,598,000 | 27% |
| Total | 16,361,000 | 100% | 11,841,000 | 100% | 9,116,000 | 100% | 6,017,000 | 100% |

Note: Operating expenses are reported by quartile, based on Total Revenues, for the subdivision. Thus, an institution represented in the top quartile of total revenues is operating at a different level than an institution in a lower revenue quartile.

TABLE 5.11
TOTAL GENERATED REVENUES AND EXPENSES BY SPORT
DIVISION I WITHOUT FOOTBALL
Median Values
Fiscal Year 2008

| Sport | Men's Programs | | | Women's Programs | | |
|-------------------------|--------------------|-----------|-------------|--------------------|-----------|-------------|
| | Generated Revenues | Expenses | Net Revenue | Generated Revenues | Expenses | Net Revenue |
| Baseball | 78,000 | 644,000 | (536,000) | N/A | N/A | N/A |
| Basketball | 434,000 | 1,449,000 | (849,000) | 63,000 | 1,015,000 | (944,000) |
| Bowling | N/A | N/A | N/A | 5,000 | 80,000 | (80,000) |
| Crew | N/A | N/A | N/A | 28,000 | 282,000 | (223,000) |
| Equestrian | N/A | N/A | N/A | 3,000 | 202,000 | (199,000) |
| Fencing | 3,000 | 39,000 | (32,000) | 1,000 | 32,000 | (24,000) |
| Field Hockey | N/A | N/A | N/A | 19,000 | 450,000 | (389,000) |
| Golf | 29,000 | 194,000 | (151,000) | 13,000 | 199,000 | (170,000) |
| Gymnastics | 36,000 | 283,000 | (247,000) | 22,000 | 437,000 | (429,000) |
| Ice Hockey | 400,000 | 1,581,000 | (680,000) | 14,000 | 993,000 | (955,000) |
| Lacrosse | 43,000 | 523,000 | (448,000) | 25,000 | 377,000 | (373,000) |
| Rifle | 0 | 4,000 | (4,000) | 0 | 122,000 | (122,000) |
| Skiing | 21,000 | 364,000 | (343,000) | 21,000 | 376,000 | (355,000) |
| Soccer | 22,000 | 490,000 | (470,000) | 18,000 | 525,000 | (498,000) |
| Softball | N/A | N/A | N/A | 21,000 | 443,000 | (421,000) |
| Swimming | 17,000 | 236,000 | (208,000) | 12,000 | 238,000 | (219,000) |
| Synchronized Swimming | N/A | N/A | N/A | 12,000 | 137,000 | (125,000) |
| Tennis | 6,000 | 179,000 | (171,000) | 5,000 | 224,000 | (202,000) |
| Track & Field/X Country | 9,000 | 272,000 | (263,000) | 6,000 | 302,000 | (284,000) |
| Volleyball | 87,000 | 347,000 | (262,000) | 14,000 | 494,000 | (469,000) |
| Water Polo | 29,000 | 207,000 | (184,000) | 28,000 | 213,000 | (192,000) |
| Wrestling | 36,000 | 417,000 | (376,000) | N/A | N/A | N/A |
| Other | 34,000 | 144,000 | (108,000) | 22,000 | 102,000 | (80,000) |

Notes: Revenues are reported excluding all allocated revenues. Expenses are reported excluding third party support.
 Medians shown represent only those institutions reporting some amount for revenues or expenses,

TABLE 5.12(a)
SALARIES AND BENEFITS BY SPORT
MEN'S PROGRAMS
FOOTBALL CHAMPIONSHIP SUBDIVISION
Median Values
Fiscal Year 2008

| | — Head Coach — | | | — All Assistant Coaches — | | | — All Coaches — | | | — Administrative — | | |
|---------------------|-----------------------|-------------------|---------|----------------------------------|-------------------|---------|------------------------|-------------------|---------|---------------------------|-------------------|--------|
| | Institution Paid | 3rd Party Paid | Total | Institution Paid | 3rd Party Paid | Total | Institution Paid | 3rd Party Paid | Total | Institution Paid | 3rd Party Paid | Total |
| Baseball | 85,000 | 0 | 86,000 | 77,000 | 0 | 77,000 | 155,000 | 0 | 155,000 | 5,000 | 0 | 4,800 |
| Basketball | 269,000 | 0 | 280,000 | 227,000 | 0 | 228,000 | 506,000 | 0 | 514,000 | 48,000 | 0 | 50,000 |
| Cross Country/Track | 33,000 | 0 | 33,000 | 24,000 | 0 | 24,000 | 56,000 | 0 | 56,000 | 2,000 | 0 | 2,000 |
| Fencing | 8,000 | 0 | 8,000 | 0 | 0 | 0 | 8,000 | 0 | 8,000 | 0 | 0 | 0 |
| Golf | 34,000 | 0 | 34,000 | 3,000 | 0 | 3,000 | 37,000 | 0 | 37,000 | 1,000 | 0 | 2,000 |
| Gymnastics | 73,000 | 0 | 73,000 | 18,000 | 0 | 18,000 | 90,000 | 0 | 90,000 | 0 | 0 | 0 |
| Ice Hockey | 224,000 | 0 | 224,000 | 166,000 | 0 | 166,000 | 397,000 | 0 | 398,000 | 31,000 | 0 | 31,000 |
| Lacrosse | 79,000 | 0 | 79,000 | 52,000 | 0 | 52,000 | 127,000 | 0 | 127,000 | 2,000 | 0 | 2,000 |
| Rifle | 4,000 | 0 | 4,000 | 0 | 0 | 0 | 4,000 | 0 | 4,000 | 0 | 0 | 0 |
| Skiing | 41,000 | 0 | 41,000 | 58,000 | 0 | 58,000 | 109,000 | 0 | 109,000 | 10,000 | 0 | 10,000 |
| Soccer | 77,000 | 0 | 78,000 | 49,000 | 0 | 49,000 | 132,000 | 0 | 132,000 | 3,000 | 0 | 3,000 |
| Swimming | 32,000 | 0 | 33,000 | 19,000 | 0 | 19,000 | 54,000 | 0 | 54,000 | 1,000 | 0 | 1,000 |
| Tennis | 31,000 | 0 | 31,000 | 6,000 | 0 | 6,000 | 38,000 | 0 | 40,000 | 1,000 | 0 | 2,000 |
| Volleyball | 90,000 | 0 | 90,000 | 47,000 | 0 | 47,000 | 147,000 | 0 | 147,000 | 3,000 | 0 | 6,000 |
| Water Polo | 59,000 | 0 | 59,000 | 15,000 | 0 | 15,000 | 63,000 | 0 | 63,000 | 1,000 | 0 | 1,000 |
| Wrestling | 79,000 | 0 | 79,000 | 43,000 | 0 | 43,000 | 126,000 | 0 | 126,000 | 14,000 | 0 | 14,000 |
| Other | 39,000 | 0 | 39,000 | 28,000 | 0 | 28,000 | 76,000 | 0 | 76,000 | 35,000 | 0 | 35,000 |

TABLE 5.12(b)
SALARIES AND BENEFITS BY SPORT
WOMEN'S PROGRAMS
DIVISION I WITHOUT FOOTBALL
Median Values
Fiscal Year 2008

| | — Head Coach — | | | — All Assistant Coaches — | | | — All Coaches — | | | — Administrative — | | |
|-----------------------|------------------|----------------|---------|---------------------------|----------------|---------|------------------|----------------|---------|--------------------|----------------|--------|
| | Institution Paid | 3rd Party Paid | Total | Institution Paid | 3rd Party Paid | Total | Institution Paid | 3rd Party Paid | Total | Institution Paid | 3rd Party Paid | Total |
| Basketball | 137,000 | 0 | 137,000 | 169,000 | 0 | 169,000 | 310,000 | 0 | 314,000 | 30,000 | 0 | 30,000 |
| Bowling | 10,000 | 0 | 10,000 | 3,000 | 0 | 3,000 | 10,000 | 0 | 10,000 | 0 | 0 | 0 |
| Crew | 48,000 | 0 | 48,000 | 22,000 | 6,000 | 22,000 | 75,000 | 6,000 | 75,000 | 35,000 | 0 | 35,000 |
| Cross Country/Track | 34,000 | 0 | 34,000 | 27,000 | 0 | 27,000 | 62,000 | 0 | 62,000 | 2,000 | 0 | 2,000 |
| Equestrian | 48,000 | 0 | 48,000 | 0 | 0 | 0 | 48,000 | 0 | 48,000 | 0 | 0 | 0 |
| Fencing | 12,000 | 0 | 12,000 | 2,000 | 0 | 2,000 | 15,000 | 0 | 15,000 | 1,000 | 0 | 1,000 |
| Field Hockey | 68,000 | 0 | 68,000 | 3,000 | 0 | 30,000 | 85,000 | 0 | 85,000 | 16,000 | 0 | 16,000 |
| Golf | 32,000 | 0 | 33,000 | 3,000 | 0 | 3,000 | 39,000 | 0 | 39,000 | 2,000 | 0 | 3,000 |
| Gymnastics | 80,000 | 0 | 80,000 | 40,000 | 0 | 40,000 | 111,000 | 0 | 111,000 | 3,000 | 0 | 3,000 |
| Ice Hockey | 128,000 | 0 | 128,000 | 101,000 | 0 | 101,000 | 229,000 | 0 | 229,000 | 16,000 | 0 | 16,000 |
| Lacrosse | 62,000 | 0 | 62,000 | 41,000 | 0 | 43,000 | 103,000 | 0 | 103,000 | 4,000 | 0 | 4,000 |
| Rifle | 19,000 | 0 | 19,000 | 0 | 0 | 0 | 19,000 | 0 | 19,000 | 0 | 0 | 0 |
| Skiing | 41,000 | 0 | 41,000 | 58,000 | 0 | 58,000 | 109,000 | 0 | 109,000 | 10,000 | 0 | 10,000 |
| Soccer | 69,000 | 0 | 69,000 | 44,000 | 0 | 45,000 | 112,000 | 0 | 114,000 | 2,000 | 0 | 2,000 |
| Softball | 64,000 | 0 | 64,000 | 36,000 | 0 | 36,000 | 105,000 | 0 | 105,000 | 3,000 | 0 | 3,000 |
| Swimming | 32,000 | 0 | 34,000 | 19,000 | 0 | 19,000 | 54,000 | 0 | 54,000 | 0 | 0 | 200 |
| Synchronized Swimming | 19,000 | 0 | 19,000 | 5,000 | 0 | 5,000 | 24,000 | 0 | 24,000 | 0 | 0 | 0 |
| Tennis | 31,000 | 0 | 31,000 | 6,000 | 0 | 6,000 | 42,000 | 0 | 42,000 | 1,000 | 0 | 1,000 |
| Volleyball | 69,000 | 0 | 70,000 | 44,000 | 0 | 44,000 | 108,000 | 0 | 115,000 | 3,000 | 0 | 3,000 |
| Water Polo | 50,000 | 0 | 50,000 | 15,000 | 0 | 15,000 | 64,000 | 0 | 64,000 | 4,000 | 0 | 4,000 |
| Other | 17,000 | 0 | 17,000 | 34,000 | 0 | 34,000 | 56,000 | 0 | 56,000 | 0 | 0 | 0 |

TABLE 5.13
TOTAL SALARIES AND BENEFITS
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008
Median Values

| | — Public — | | | — Private — | | | — Total — | | |
|--------------------------------|---------------|-----------------|------------|---------------|-----------------|------------|---------------|-----------------|------------|
| | Men's Program | Women's Program | Non-gender | Men's Program | Women's Program | Non-gender | Men's Program | Women's Program | Non-gender |
| Head Coaches | | | | | | | | | |
| Institution Paid | 556,000 | 464,000 | 0 | 635,000 | 492,000 | 0 | 594,000 | 470,000 | 0 |
| Third Party Paid | 0 | 0 | 0 | 2,000 | 0 | 0 | 0 | 0 | 0 |
| Total | 574,000 | 464,000 | 0 | 646,000 | 492,000 | 0 | 594,000 | 470,000 | 0 |
| Assistant Coaches | | | | | | | | | |
| Institution Paid | 389,000 | 332,000 | 0 | 436,000 | 353,000 | 0 | 420,000 | 342,000 | 0 |
| Third Party Paid | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 389,000 | 332,000 | 0 | 436,000 | 353,000 | 0 | 420,000 | 342,000 | 0 |
| Administrative Salaries | | | | | | | | | |
| Institution Paid | 49,000 | 31,000 | 1,467,000 | 66,000 | 42,000 | 1,395,000 | 59,000 | 37,000 | 1,408,000 |
| Third Party Paid | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 52,000 | 39,000 | 1,467,000 | 66,000 | 42,000 | 1,395,000 | 63,000 | 40,000 | 1,408,000 |
| Total Program | | | | | | | | | |
| Institution Paid | 963,000 | 822,000 | 1,467,000 | 1,128,000 | 883,000 | 1,395,000 | 1,040,000 | 860,000 | 1,408,000 |
| Third Party Paid | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 984,000 | 822,000 | 1,467,000 | 1,158,000 | 883,000 | 1,395,000 | 1,040,000 | 860,000 | 1,408,000 |
| Severance Pay | 5,000 | 15,000 | 8,000 | 64,000 | 28,000 | 0 | 11,000 | 16,000 | 2,000 |

Note: Third Party Payments represent payments received from parties and entities outside the institution and guaranteed by the institution.

Total public schools reporting = 43; total private schools reporting = 50.

TABLE 5.14
REVENUE DISTRIBUTION
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008
Mean Values

| | Public Schools Percent of Gen. Rev. Total Rev. | | Private Schools Percent of Gen. Rev. Total Rev. | | Total Subdivision Percent of Gen. Rev. Total Rev. | |
|--|--|------------|---|------------|---|------------|
| | Gen. Rev. | Total Rev. | Gen. Rev. | Total Rev. | Gen. Rev. | Total Rev. |
| Total Ticket Sales | 12 | 3 | 15 | 5 | 14 | 4 |
| NCAA and conference distributions | 16 | 3 | 20 | 4 | 18 | 4 |
| Guarantees and options | 12 | 2 | 7 | 1 | 9 | 2 |
| Cash contributions from alumni and others | 27 | 7 | 27 | 7 | 27 | 7 |
| Third Party Support | 2 | 0 | 1 | 0 | 1 | 0 |
| Other: | | | | | | |
| Concessions/Programs/Novelties | 2 | 1 | 2 | 0 | 2 | 0 |
| Broadcast Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| Royalties/Advertising/Sponsorship | 14 | 3 | 12 | 3 | 13 | 3 |
| Sports camps | 5 | 1 | 7 | 1 | 6 | 1 |
| Endowment/Investment Income | 2 | 0 | 3 | 1 | 2 | 1 |
| Miscellaneous | 9 | 2 | 6 | 2 | 7 | 2 |
| Total Generated Revenues | <u>100</u> | 24 | <u>100</u> | 25 | <u>100</u> | 25 |
| Allocated Revenues: | | | | | | |
| Direct Institutional support | | 26 | | 66 | | 47 |
| Indirect Institutional Support | | 6 | | 8 | | 7 |
| Student Fees | | 43 | | 1 | | 21 |
| Direct government support | | 0 | | 0 | | 0 |
| Total Allocated Revenues | | 76 | | 75 | | 75 |
| Total All Revenues | | <u>100</u> | | <u>100</u> | | <u>100</u> |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues. Allocated revenues include direct institutional support, indirect support, student fees, and governmental support. These percentages are based on mean values, rather than medians.
 Total public schools reporting = 43; total private schools reporting = 50.

TABLE 5.15
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES

Mean Values
 Fiscal Year 2008

| | Public | Private | Subdivision |
|---|--------|---------|-------------|
| Grants-in-Aid | | | |
| Men | 10 | 15 | 13 |
| Women | 13 | 18 | 16 |
| Administrative and Non-gender | 1 | 1 | 1 |
| Total | 24 | 34 | 29 |
| Guarantees and Options | | | |
| Men | 0 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 0 | 1 | 1 |
| Salaries and Benefits – University paid | | | |
| Men | 10 | 10 | 10 |
| Women | 9 | 7 | 8 |
| Administrative and Non-gender | 15 | 11 | 13 |
| Total | 35 | 29 | 32 |
| Salaries and Benefits – Third Party paid | | | |
| Men | 0 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |
| Severance Pay | | | |
| Men | 0 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |
| Team travel | | | |
| Men | 5 | 4 | 4 |
| Women | 4 | 4 | 4 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 9 | 8 | 9 |
| Recruiting | | | |
| Men | 1 | 1 | 1 |
| Women | 1 | 1 | 1 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 2 | 2 | 2 |

TABLE 5.15
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES

Mean Values
 Fiscal Year 2008

| | Public | Private | Subdivision |
|------------------------------------|--------|---------|-------------|
| Equipment/uniforms/supplies | | | |
| Men | 1 | 1 | 1 |
| Women | 1 | 1 | 1 |
| Administrative and Non-gender | 1 | 1 | 1 |
| Total | 3 | 3 | 3 |
| Fundraising | | | |
| Men | 1 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 3 | 2 | 3 |
| Total | 4 | 3 | 3 |
| Game Expenses | | | |
| Men | 1 | 1 | 1 |
| Women | 1 | 1 | 1 |
| Administrative and Non-gender | 1 | 0 | 1 |
| Total | 3 | 2 | 3 |
| Medical | | | |
| Men | 0 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 1 | 1 | 1 |
| Total | 1 | 1 | 1 |
| Membership Dues | | | |
| Men | 0 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |
| Sports Camps | | | |
| Men | 0 | 1 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 1 | 1 | 1 |
| Spirit Groups | | | |
| Men | 0 | 0 | 0 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

TABLE 5.15
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I WITHOUT FOOTBALL
PERCENT OF TOTAL EXPENSES
Mean Values
Fiscal Year 2008

| | Public | Private | Subdivision |
|--|--------|---------|-------------|
| Facilities Maintenance and Rental | | | |
| Men | 1 | 1 | 1 |
| Women | 0 | 0 | 0 |
| Administrative and Non-gender | 3 | 2 | 2 |
| Total | 3 | 3 | 3 |
| Indirect Institutional Support | | | |
| Men | 1 | 1 | 1 |
| Women | 1 | 1 | 1 |
| Administrative and Non-gender | 4 | 7 | 6 |
| Total | 6 | 8 | 7 |
| Other | | | |
| Men | 1 | 1 | 1 |
| Women | 1 | 1 | 1 |
| Administrative and Non-gender | 5 | 3 | 4 |
| Total | 7 | 7 | 6 |
| Total Operating Expenses | | | |
| Men | 33 | 37 | 35 |
| Women | 32 | 34 | 33 |
| Administrative and Non-gender | 35 | 29 | 32 |
| Total | 100 | 100 | 100 |

Note: These percentages are based on mean values, rather than medians.

TABLE 5.16
TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

| | | |
|---------------|-----------|------------|
| 1-10 | 400,000 | 770,000 |
| 11-20 | 770,000 | 1,047,000 |
| 21-30 | 1,047,000 | 1,375,000 |
| 31-40 | 1,375,000 | 1,869,000 |
| 41-50 | 1,869,000 | 2,125,000 |
| 51-60 | 2,125,000 | 2,461,000 |
| 61-70 | 2,461,000 | 2,777,000 |
| 71-80 | 2,777,000 | 4,385,000 |
| 81-90 | 4,385,000 | 6,443,000 |
| 91-100 | 6,443,000 | 13,693,000 |

TABLE 5.17
MEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

| | | |
|---------------|-----------|------------|
| 1-10 | 78,000 | 252,000 |
| 11-20 | 252,000 | 419,000 |
| 21-30 | 419,000 | 488,000 |
| 31-40 | 488,000 | 596,000 |
| 41-50 | 596,000 | 700,000 |
| 51-60 | 700,000 | 776,000 |
| 61-70 | 776,000 | 1,002,000 |
| 71-80 | 1,002,000 | 1,601,000 |
| 81-90 | 1,601,000 | 3,997,000 |
| 91-100 | 3,997,000 | 11,841,000 |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
 Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

TABLE 5.18
WOMEN'S TOTAL GENERATED REVENUES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

| | | |
|---------------|---------|-----------|
| 1-10 | 27,000 | 57,000 |
| 11-20 | 57,000 | 88,000 |
| 21-30 | 88,000 | 113,000 |
| 31-40 | 113,000 | 154,000 |
| 41-50 | 154,000 | 195,000 |
| 51-60 | 195,000 | 244,000 |
| 61-70 | 244,000 | 310,000 |
| 71-80 | 310,000 | 419,000 |
| 81-90 | 419,000 | 627,000 |
| 91-100 | 627,000 | 1,354,000 |

TABLE 5.19
NONGENDER GENERATED REVENUES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

| | | |
|---------------|-----------|-----------|
| 1-10 | 94,000 | 337,000 |
| 11-20 | 337,000 | 484,000 |
| 21-30 | 484,000 | 631,000 |
| 31-40 | 631,000 | 801,000 |
| 41-50 | 801,000 | 935,000 |
| 51-60 | 935,000 | 1,179,000 |
| 61-70 | 1,179,000 | 1,500,000 |
| 71-80 | 1,500,000 | 1,774,000 |
| 81-90 | 1,774,000 | 2,353,000 |
| 91-100 | 2,353,000 | 6,873,000 |

TABLE 5.21
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

| | | |
|---------------|-----------|------------|
| 1-10 | 29,000 | 171,000 |
| 11-20 | 171,000 | 255,000 |
| 21-30 | 255,000 | 288,000 |
| 31-40 | 288,000 | 343,000 |
| 41-50 | 343,000 | 432,000 |
| 51-60 | 432,000 | 504,000 |
| 61-70 | 504,000 | 590,000 |
| 71-80 | 590,000 | 834,000 |
| 81-90 | 834,000 | 3,407,000 |
| 91-100 | 3,407,000 | 11,711,000 |

TABLE 5.22
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

| | | |
|--------|---------|---------|
| 1-10 | 4,000 | 13,000 |
| 11-20 | 13,000 | 21,000 |
| 21-30 | 21,000 | 39,000 |
| 31-40 | 39,000 | 55,000 |
| 41-50 | 55,000 | 61,000 |
| 51-60 | 61,000 | 75,000 |
| 61-70 | 75,000 | 94,000 |
| 71-80 | 94,000 | 138,000 |
| 81-90 | 138,000 | 206,000 |
| 91-100 | 206,000 | 545,000 |

TABLE 5.23
TOTAL EXPENSES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

| | | |
|--------|------------|------------|
| 1-10 | 2,673,000 | 6,989,000 |
| 11-20 | 6,989,000 | 8,439,000 |
| 21-30 | 8,439,000 | 9,428,000 |
| 31-40 | 9,428,000 | 10,517,000 |
| 41-50 | 10,517,000 | 12,115,000 |
| 51-60 | 12,115,000 | 13,299,000 |
| 61-70 | 13,299,000 | 16,460,000 |
| 71-80 | 16,460,000 | 20,173,000 |
| 81-90 | 20,173,000 | 23,592,000 |
| 91-100 | 23,592,000 | 40,251,000 |

TABLE 5.24
MEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

| | | |
|--------|-----------|------------|
| 1-10 | 1,114,000 | 1,992,000 |
| 11-20 | 1,992,000 | 2,519,000 |
| 21-30 | 2,519,000 | 2,829,000 |
| 31-40 | 2,829,000 | 3,104,000 |
| 41-50 | 3,104,000 | 3,445,000 |
| 51-60 | 3,445,000 | 3,806,000 |
| 61-70 | 3,806,000 | 4,410,000 |
| 71-80 | 4,410,000 | 5,301,000 |
| 81-90 | 5,301,000 | 5,906,000 |
| 91-100 | 5,906,000 | 11,766,000 |

TABLE 5.25
WOMEN'S TOTAL EXPENSES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

| | | |
|--------|-----------|------------|
| 1-10 | 1,310,000 | 2,071,000 |
| 11-20 | 2,071,000 | 2,453,000 |
| 21-30 | 2,453,000 | 2,789,000 |
| 31-40 | 2,789,000 | 3,147,000 |
| 41-50 | 3,147,000 | 3,401,000 |
| 51-60 | 3,401,000 | 3,554,000 |
| 61-70 | 3,554,000 | 4,226,000 |
| 71-80 | 4,226,000 | 4,613,000 |
| 81-90 | 4,613,000 | 5,329,000 |
| 91-100 | 5,329,000 | 10,314,000 |

TABLE 5.26
NONGENDER EXPENSES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

| | | |
|--------|-----------|------------|
| 1-10 | 670,000 | 1,514,000 |
| 11-20 | 1,514,000 | 1,913,000 |
| 21-30 | 1,913,000 | 2,409,000 |
| 31-40 | 2,409,000 | 2,942,000 |
| 41-50 | 2,942,000 | 3,254,000 |
| 51-60 | 3,254,000 | 3,625,000 |
| 61-70 | 3,625,000 | 4,245,000 |
| 71-80 | 4,245,000 | 4,969,000 |
| 81-90 | 4,969,000 | 6,783,000 |
| 91-100 | 6,783,000 | 12,451,000 |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

TABLE 5.28
MEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

| | | |
|---------------|-----------|-----------|
| 1-10 | 314,000 | 875,000 |
| 11-20 | 875,000 | 1,028,000 |
| 21-30 | 1,028,000 | 1,132,000 |
| 31-40 | 1,132,000 | 1,275,000 |
| 41-50 | 1,275,000 | 1,449,000 |
| 51-60 | 1,449,000 | 1,596,000 |
| 61-70 | 1,596,000 | 1,834,000 |
| 71-80 | 1,834,000 | 2,084,000 |
| 81-90 | 2,084,000 | 2,984,000 |
| 91-100 | 2,984,000 | 9,276,000 |

TABLE 5.29
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

| | | |
|---------------|-----------|-----------|
| 1-10 | 505,000 | 709,000 |
| 11-20 | 709,000 | 819,000 |
| 21-30 | 819,000 | 882,000 |
| 31-40 | 882,000 | 927,000 |
| 41-50 | 927,000 | 1,015,000 |
| 51-60 | 1,015,000 | 1,103,000 |
| 61-70 | 1,103,000 | 1,198,000 |
| 71-80 | 1,198,000 | 1,359,000 |
| 81-90 | 1,359,000 | 1,618,000 |
| 91-100 | 1,618,000 | 2,879,000 |

TABLE 5.30
TOTAL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

| | | |
|---------------|--------------|--------------|
| 1-10 | (22,105,000) | (13,684,000) |
| 11-20 | (13,684,000) | (10,346,000) |
| 21-30 | (10,346,000) | (9,260,000) |
| 31-40 | (9,260,000) | (8,821,000) |
| 41-50 | (8,821,000) | (8,031,000) |
| 51-60 | (8,031,000) | (7,088,000) |
| 61-70 | (7,088,000) | (6,476,000) |
| 71-80 | (6,476,000) | (5,094,000) |
| 81-90 | (5,094,000) | (4,460,000) |
| 91-100 | (4,460,000) | (2,511,000) |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

TABLE 5.31
MEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)
DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

| | | |
|---------------|-------------|-------------|
| 1-10 | (7,152,000) | (4,397,000) |
| 11-20 | (4,397,000) | (3,469,000) |
| 21-30 | (3,469,000) | (3,132,000) |
| 31-40 | (3,132,000) | (2,853,000) |
| 41-50 | (2,853,000) | (2,518,000) |
| 51-60 | (2,518,000) | (2,260,000) |
| 61-70 | (2,260,000) | (2,009,000) |
| 71-80 | (2,009,000) | (1,777,000) |
| 81-90 | (1,777,000) | (1,465,000) |
| 91-100 | (1,465,000) | (157,000) |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.
Two institutions reported positive net generated revenues for their men's programs.

TABLE 5.32
WOMEN'S PROGRAM OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)

DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

| | | |
|---------------|--------------|-------------|
| 1-10 | (10,214,000) | (5,105,000) |
| 11-20 | (5,105,000) | (4,332,000) |
| 21-30 | (4,332,000) | (3,766,000) |
| 31-40 | (3,766,000) | (3,363,000) |
| 41-50 | (3,363,000) | (3,125,000) |
| 51-60 | (3,125,000) | (2,919,000) |
| 61-70 | (2,919,000) | (2,630,000) |
| 71-80 | (2,630,000) | (2,202,000) |
| 81-90 | (2,202,000) | (1,936,000) |
| 91-100 | (1,936,000) | (1,267,000) |

TABLE 5.34
MEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES (Negative Net Revenue)

DIVISION I WITHOUT FOOTBALL

| | | |
|-------------------------|-------------|-------------|
| Fiscal Year 2008 | | |
| 1-10 | (2,399,000) | (1,554,000) |
| 11-20 | (1,554,000) | (1,317,000) |
| 21-30 | (1,317,000) | (1,144,000) |
| 31-40 | (1,144,000) | (1,037,000) |
| 41-50 | (1,037,000) | (868,000) |
| 51-60 | (868,000) | (796,000) |
| 61-70 | (796,000) | (669,000) |
| 71-80 | (669,000) | (585,000) |
| 81-90 | (585,000) | (362,000) |
| 91-100 | (362,000) | (11,000) |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.
Seven institutions reported positive net generated revenues for their men's basketball programs.

TABLE 5.35
WOMEN'S BASKETBALL OPERATING RESULTS – PERCENTILES
EXPENSES EXCEED GENERATED REVENUES
(Negative Net Revenue)

DIVISION I WITHOUT FOOTBALL
Fiscal Year 2008

| | | |
|---------------|-------------|-------------|
| 1-10 | (2,724,000) | (1,528,000) |
| 11-20 | (1,528,000) | (1,287,000) |
| 21-30 | (1,287,000) | (1,097,000) |
| 31-40 | (1,097,000) | (1,047,000) |
| 41-50 | (1,047,000) | (944,000) |
| 51-60 | (944,000) | (887,000) |
| 61-70 | (887,000) | (787,000) |
| 71-80 | (787,000) | (738,000) |
| 81-90 | (738,000) | (637,000) |
| 91-100 | (637,000) | (381,000) |

NOTES: Generated revenues represent revenues earned by the athletics department and do not include allocated revenues.
Allocated revenues include direct institutional support, indirect support, student fees, and governmental support.

COMBINED DIVISION I BASKETBALL TABLES

(Fiscal Year 2008)

Division I – Basketball

TABLE 6.1
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I
Fiscal Year 2008

| Percentile | More than | Less than |
|------------|-----------|------------|
| 1-10 | 29,000 | 196,000 |
| 11-20 | 196,000 | 275,000 |
| 21-30 | 275,000 | 341,000 |
| 31-40 | 341,000 | 415,000 |
| 41-50 | 415,000 | 515,000 |
| 51-60 | 515,000 | 734,000 |
| 61-70 | 734,000 | 1,494,000 |
| 71-80 | 1,494,000 | 4,744,000 |
| 81-90 | 4,744,000 | 8,470,000 |
| 91-100 | 8,470,000 | 23,520,000 |

TABLE 6.3
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I
Fiscal Year 2008

| Percentile | More than | Less than |
|------------|-----------|-----------|
| 1-10 | 4,000 | 19,000 |
| 11-20 | 19,000 | 38,000 |
| 21-30 | 38,000 | 47,000 |
| 31-40 | 47,000 | 65,000 |
| 41-50 | 65,000 | 79,000 |
| 51-60 | 79,000 | 110,000 |
| 61-70 | 110,000 | 170,000 |
| 71-80 | 170,000 | 284,000 |
| 81-90 | 284,000 | 599,000 |
| 91-100 | 599,000 | 5,271,000 |

TABLE 6.2
MEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I
Fiscal Year 2008

| Percentile | More than | Less than |
|------------|-----------|------------|
| 1-10 | 285,000 | 758,000 |
| 11-20 | 758,000 | 915,000 |
| 21-30 | 915,000 | 1,112,000 |
| 31-40 | 1,112,000 | 1,327,000 |
| 41-50 | 1,327,000 | 1,589,000 |
| 51-60 | 1,589,000 | 1,873,000 |
| 61-70 | 1,873,000 | 2,479,000 |
| 71-80 | 2,479,000 | 3,787,000 |
| 81-90 | 3,787,000 | 5,033,000 |
| 91-100 | 5,033,000 | 15,048,000 |

TABLE 6.4
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I
Fiscal Year 2008

| Percentile | More than | Less than |
|------------|-----------|-----------|
| 1-10 | 208,000 | 621,000 |
| 11-20 | 621,000 | 758,000 |
| 21-30 | 758,000 | 865,000 |
| 31-40 | 865,000 | 987,000 |
| 41-50 | 987,000 | 1,094,000 |
| 51-60 | 1,094,000 | 1,279,000 |
| 61-70 | 1,279,000 | 1,474,000 |
| 71-80 | 1,474,000 | 1,899,000 |
| 81-90 | 1,899,000 | 2,706,000 |
| 91-100 | 2,706,000 | 5,168,000 |

Division I – Basketball

TABLE 6.5
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2008

| Percentile | More than | Less than |
|------------|-----------|------------|
| 1-10 | 29,000 | 169,000 |
| 11-20 | 169,000 | 213,000 |
| 21-30 | 213,000 | 276,000 |
| 31-40 | 276,000 | 351,000 |
| 41-50 | 351,000 | 467,000 |
| 51-60 | 467,000 | 599,000 |
| 61-70 | 599,000 | 1,171,000 |
| 71-80 | 1,171,000 | 3,538,000 |
| 81-90 | 3,538,000 | 5,823,000 |
| 91-100 | 5,823,000 | 16,157,000 |

TABLE 6.7
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2008

| Percentile | More than | Less than |
|------------|-----------|-----------|
| 1-10 | 4,000 | 18,000 |
| 11-20 | 18,000 | 24,000 |
| 21-30 | 24,000 | 42,000 |
| 31-40 | 42,000 | 55,000 |
| 41-50 | 55,000 | 70,000 |
| 51-60 | 70,000 | 92,000 |
| 61-70 | 92,000 | 117,000 |
| 71-80 | 117,000 | 172,000 |
| 81-90 | 172,000 | 257,000 |
| 91-100 | 257,000 | 1,020,000 |

TABLE 6.6
MEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2008

| Percentile | More than | Less than |
|------------|-----------|------------|
| 1-10 | 285,000 | 813,000 |
| 11-20 | 813,000 | 995,000 |
| 21-30 | 995,000 | 1,204,000 |
| 31-40 | 1,204,000 | 1,459,000 |
| 41-50 | 1,459,000 | 1,663,000 |
| 51-60 | 1,663,000 | 1,836,000 |
| 61-70 | 1,836,000 | 2,409,000 |
| 71-80 | 2,409,000 | 3,340,000 |
| 81-90 | 3,340,000 | 4,730,000 |
| 91-100 | 4,730,000 | 15,048,000 |

TABLE 6.8
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 2008

| Percentile | More than | Less than |
|------------|-----------|-----------|
| 1-10 | 208,000 | 647,000 |
| 11-20 | 647,000 | 855,000 |
| 21-30 | 855,000 | 958,000 |
| 31-40 | 958,000 | 1,089,000 |
| 41-50 | 1,089,000 | 1,180,000 |
| 51-60 | 1,180,000 | 1,314,000 |
| 61-70 | 1,314,000 | 1,453,000 |
| 71-80 | 1,453,000 | 1,640,000 |
| 81-90 | 1,640,000 | 2,530,000 |
| 91-100 | 2,530,000 | 5,168,000 |

Division I – Basketball

TABLE 6.9
MEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2008

| Percentile | More than | Less than |
|------------|-----------|------------|
| 1-10 | 89,000 | 226,000 |
| 11-20 | 226,000 | 304,000 |
| 21-30 | 304,000 | 367,000 |
| 31-40 | 367,000 | 443,000 |
| 41-50 | 443,000 | 594,000 |
| 51-60 | 594,000 | 905,000 |
| 61-70 | 905,000 | 2,331,000 |
| 71-80 | 2,331,000 | 6,124,000 |
| 81-90 | 6,124,000 | 9,543,000 |
| 91-100 | 9,543,000 | 23,520,000 |

TABLE 6.11
WOMEN'S BASKETBALL GENERATED REVENUES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2008

| Percentile | More than | Less than |
|------------|-----------|-----------|
| 1-10 | 280,000 | 587,000 |
| 11-20 | 587,000 | 730,000 |
| 21-30 | 730,000 | 825,000 |
| 31-40 | 825,000 | 927,000 |
| 41-50 | 927,000 | 1,037,000 |
| 51-60 | 1,037,000 | 1,270,000 |
| 61-70 | 1,270,000 | 1,484,000 |
| 71-80 | 1,484,000 | 2,177,000 |
| 81-90 | 2,177,000 | 2,746,000 |
| 91-100 | 2,746,000 | 4,879,000 |

TABLE 6.10
MEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2008

| Percentile | More than | Less than |
|------------|-----------|-----------|
| 1-10 | 392,000 | 745,000 |
| 11-20 | 745,000 | 892,000 |
| 21-30 | 892,000 | 1,064,000 |
| 31-40 | 1,064,000 | 1,284,000 |
| 41-50 | 1,284,000 | 1,521,000 |
| 51-60 | 1,521,000 | 1,887,000 |
| 61-70 | 1,887,000 | 2,636,000 |
| 71-80 | 2,636,000 | 3,964,000 |
| 81-90 | 3,964,000 | 5,266,000 |
| 91-100 | 5,266,000 | 9,386,000 |

TABLE 6.12
WOMEN'S BASKETBALL EXPENSES – PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 2008

| Percentile | More than | Less than |
|------------|-----------|-----------|
| 1-10 | 4,000 | 20,000 |
| 11-20 | 20,000 | 41,000 |
| 21-30 | 41,000 | 52,000 |
| 31-40 | 52,000 | 68,000 |
| 41-50 | 68,000 | 93,000 |
| 51-60 | 93,000 | 132,000 |
| 61-70 | 132,000 | 201,000 |
| 71-80 | 201,000 | 407,000 |
| 81-90 | 407,000 | 729,000 |
| 91-100 | 729,000 | 5,271,000 |

GLOSSARY

Athletics aid equivalencies:

Full-time grants-in-aid awarded regardless of their being split among multiple athletes. Thus, four athletes each being awarded one-fourth of a grant would be considered one equivalency.

Capital Expenditures:

Also called Balance Sheet Expenditures, these are the additional costs of physical plant assets that provide material benefits extending beyond the current period. Examples would be stadium or arena expansions or training room construction.

Football Bowl Sub-division:

This division was formerly known as Division I-A. In accordance with NCAA bylaws, the group includes those institutions that play at least 60 percent of their regular-season football games against other FBS institutions. All but four basketball games (both men's and women's programs) must be against other FBS teams. Seven men's and seven women's, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for attendance, scheduling and financial aid.

Football Championship Sub-division:

This division was formerly known as Division I-AA. These institutions must play more than 50 percent of their regular-season football games against FBS or FCS institutions. All but four basketball games (both men's and women's programs) must be against other Division I teams. Seven men's and seven women's, or alternatively six men's and eight women's sports, must be sponsored. There are also requirements for scheduling and financial aid.

Division I without Football:

This division was formerly known as Division I-AAA.. This group of institutions does not sponsor football, while other requirements are identical to those of the FBS and FCS.

Division II:

For Division II institutions, at least 50 percent of all football games must be played against FBS, FCS or Division II teams. At least 50 percent of all basketball games (both men's and women's programs) must be played against Division I or II members. At least four men's and four women's sports must be sponsored. There are no attendance, scheduling, or financial-aid requirements.

Division III:

For these institutions, more than 50 percent of all football games must be played against Division III teams or nonmembers who grant financial aid on need only. More than 50 percent of all men's basketball games must be against Division III teams or nonmembers who grant financial aid on need only. At least four men's and four women's sports must be sponsored. There are no attendance, scheduling, or financial aid requirements.

Direct Institutional support:

This item includes direct transfers of administrative funds by the institution to the athletics programs and is classified as Allocated Revenues. Indirect support, such as housing and food services provided by the institution, are not included here, as they are among the Indirect Support items.

Glossary

**Indirect
Institutional
Support:**

This line includes like-kind support provided by the institution, such as payment of utilities, insurance premiums, academic support facilities, public relations, and other expenses. This line is included as both revenue and expense

**Inflationary
Effect:**

The inflationary effect utilized in some tables is based on the Higher Education Price Index provided by the U.S. Department of Labor and Statistics. The use of this index is intended to reflect the portion of annual increases in revenues and expenses that result from inflation.

Median Values:

Median values represent the midpoint of all values reported by respondents. These median values subsequent to the 2003 fiscal period cannot be compared with the mean values reported in prior years. It should also be noted that median values are not additive. Furthermore, if at least one half of respondents report zero values for a line item, the median value for that line will be zero.

**Net operating
results:**

Total revenues less total operating expenses. These results are reported as either Net Revenue (generated revenues exceed expenses) or Negative Net Revenue (expenses exceed generated revenues.)

**Non-gender
revenues and
expenses:**

Revenues and expenses which are not specifically related to men's or women's programs are grouped as either Non-gender or Administrative. Please see Suggestions for the Reader in the Introduction.

**Object of
expenditure:**

Respondents were provided numerous itemized line items of expenditures, such as grants-in-aid, salaries, travel, etc.

**Operating
expenses:**

Operating expenses include the use of cash or other assets in generating revenues. Debt service and replacement of facilities should not be included.

**Private
institutions:**

Respondents were asked to designate their institutions as either public or private institutions. This term generally implies that a significant portion of an institution's financial support is from the private sector.

**Public
institutions:**

Respondents were asked to designate their institutions as either public or private institutions. This term generally implies that a significant portion of an institution's financial support is from the public sector.

Revenues:

Revenues as used in this report include more than the traditional receipt of funds from the sale of goods or services. Included are virtually all sources of cash, such as alumni contributions and governmental and institutional support.

Generated Revenues are those actually created by athletics programs, such as ticket sales, alumni contributions, guarantees, and conference distributions.

Allocated Revenues are those created by the institution or governmental unit and directed to athletics. They include Direct Institutional Support, Indirect Institutional Support, Direct Governmental Support, and Student Fees.

**Third Party
Payments:**

These are payments to athletics coaches and other personnel from outside parties. Only third party payments guaranteed by the institution are included here. Such payments are included as both revenue and expense lines.

we are committed
to providing a
quality
education to

STUDENT -- ATHLETES

